
2001 ANNUAL REPORT



NEBRASKA DEPARTMENT OF
Revenue

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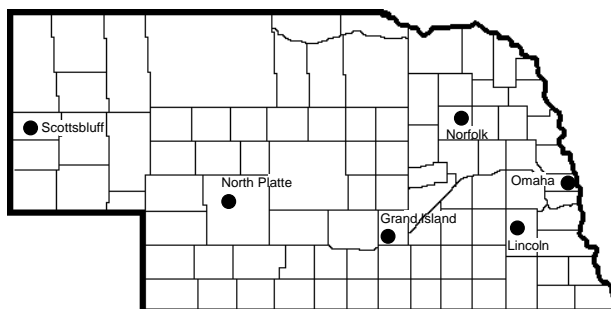
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Table of Contents

GENERAL INFORMATION

The Nebraska Department of Revenue	1
2001 Revenue Review	5
2001 Revenue Legislation	6
Nebraska Revenue Sources	7
Table 1 - State Funds Distributed to Local Government Subdivisions for Fiscal Years 1997-1998, 1998-1999, 1999-2000, and 2000-2001	13
Table 2 - Chronology of Nebraska Income Tax Rates and Sales Tax Rates	14

INCOME TAX

Income Tax Report	15
Table 1 - 2000 Individual Income Tax Statistics by County	18
Table 2 - 2000 Farmers, Ranchers, and Fishermen Income Tax Statistics	20
Table 3 - 2000 Individual Income Tax Liability by County	21
Table 4 - Individual Income Tax Liability per Return for 2000	26
Table 5 - Total 2000 Individual Income Tax Liability	27
Table 6 - 2000 Resident Individual Income Tax Liability	28
Table 7 - Adjustments to 2000 Resident Individual Income Tax Returns	28
Table 8 - 2000 Individual Income Tax Liability and Payments for Resident Returns	29
Table 9A - 2000 Individual Income Refundable Tax Credits	30
Table 9B - 2000 Individual Non-Refundable Income Tax Credits	30
Table 10 - General Fund Individual Income Tax Cash Receipts	31
Table 11 - General Fund Corporation Income Tax Cash Receipts	31
Table 12 - Analysis of Corporation Income Tax Returns for 1999	32
Table 13 - Analysis of Financial Institution Tax Returns for 1999	32

SALES TAX

Sales Tax Report	33
Table 1 - Net Taxable Sales and State Sales Tax	35
Table 2 - 2000 Motor Vehicle Net Taxable Sales and State Sales Tax	40
Table 3 - Sales Tax Statistics by Nebraska Business Classification	41
Table 4 - City Sales and Use Tax Returned to Municipalities	65
Chronology of Local Sales and Use Tax Rates for Nebraska	66
Table 5 - General Fund Sales and Use Tax Cash Receipts	67

MISCELLANEOUS TAXES

Miscellaneous Taxes Report.....	69
Table 1 - General Fund Miscellaneous Tax Cash Receipts	71
Table 2 - Monthly General Fund Miscellaneous Tax Cash Receipts	71
Table 3 - Alcoholic Beverage Gallons and Revenues for 2001	72
Chronology of Alcoholic Beverage Tax Rates	72
Table 4 - Alcoholic Beverage Gallons and Revenues, 1970 to 2001	73
Table 5 - Cigarette Tax Receipts and Number of Packages Taxed	74
Distribution of Cigarette Tax Revenue	75
Table 6 - Tobacco Tax	75
Table 7 - 2001 Pari-mutuel Rates	76
Chronology of Pari-mutuel Tax Rates	75
Table 8 - Charitable Gaming Tax Receipts	77
Table 9 - 2001 Quarterly Reported Gaming Taxes	77
Table 10 - Mechanical Amusement Device Tax Receipts	78
Table 11 - Severance Tax Receipts	78
Table 12 - Conservation Tax Receipts	79
Table 13 - Litter Fee Receipts	79
Table 14 - Tire Fee Receipts	80
Table 15 - Fertilizer Fee Receipts	80
Table 16 - Waste Reduction and Recycling Fee Receipts	81
Table 17 - State Lodging Tax Revenue	82
Table 18 - Lodging Tax Returned to Counties for 2001	83
Chronology of County Lodging Tax Rates	83
Table 19 - Gasoline Net Taxable Gallons and Net Tax Due	84
Table 20 - Gasohol Net Taxable Gallons and Net Tax Due	84
Table 21 - Diesel Fuel Net Taxable Gallons and Net Tax Due	86
Table 22 - Aircraft Fuels Net Taxable Gallons and Net Tax Due	86
Table 23 - Compressed Fuel Net Taxable Gallons and Net Tax Due	87
Table 24 - Petroleum Release Remedial Action Fee	87
Chronology of Motor Fuels Tax Rates	88

HOMESTEAD EXEMPTION

Homestead Exemption Report	89
Qualified Owner Occupant Over 65 Years Old	
Table 1 - Who FILED a 2000 Federal Income Tax Return	90
Table 2 - Who DID NOT FILE a 2000 Federal Income Tax Return	91
Disabled Individuals, Veterans, and Homes	
Table 3 - Who FILED a 2000 Federal Income Tax Return	93
Table 4 - Who DID NOT FILE a 2000 Federal Income Tax Return	94
1999 Homestead Exemption Program by Counties	
Table 5 - Who FILED a 2000 Federal Income Tax Return	95
Table 6 - Who DID NOT FILE a 2000 Federal Income Tax Return	97

2001 Revenue Review

In 2001, 92.4 percent of all tax revenue collected by the State of Nebraska was collected by the Nebraska Department of Revenue. Tax collections for the year were \$3,048 million, an increase of \$68 million or 2.3 percent above 2000. The receipts from permits, fees, and licenses collected by the department were \$506 thousand, a decrease of 15.0 percent from the previous year.

Over three-quarters of the department's net tax receipts in 2001 were from state sales tax and income taxes. Net individual income tax receipts increased \$33 million to \$1,256 million in 2001, an increase of 2.7 percent from 2000. Net receipts from corporation income tax were \$121.0 million in 2001, down \$29.0 million or 19.3 percent from 2000. Net state sales and use tax receipts for 2001 totaled \$922.3 million, an increase of \$25.9 million or 2.9 percent above 2000. Sales tax receipts included \$142.2 million of sales tax on motor vehicles.

The largest share of tax revenue is deposited in the State General Fund. General Fund revenue sources accounted for 77.1 percent of the total revenue collected by the Department of Revenue in 2001. Sales and income taxes are the primary sources of General Fund revenue.

Motor fuels taxes and sales tax on motor vehicles are deposited in state highway funds. Revenue deposited in the Highway Trust Fund, Highway Allocation Fund, and the Highway Cash Fund accounted for 13.7 percent of revenue collections.

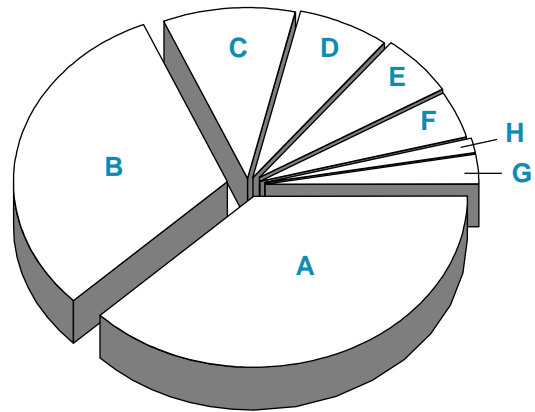
In 2001, 7.3 percent of revenue collections were distributed to local governments. City sales tax and county lodging tax are collected by the Nebraska Department of Revenue and distributed directly to cities and counties.

Revenue deposited in other governmental funds accounted for the remaining 1.9 percent of collections.

The major state revenue sources are described beginning on page 7. The descriptions include the basis and current tax rate, due dates of reports and payments, administering agencies or officials, and the manner of distribution of each tax or fee.

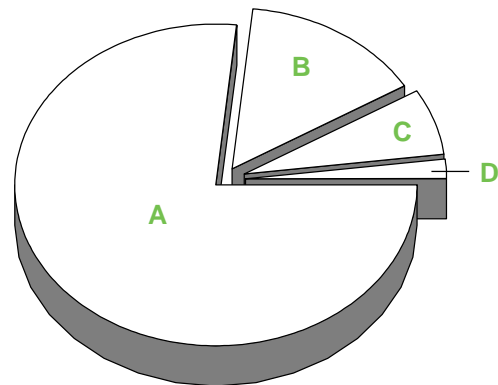
Sources of Revenue

A Individual Income Tax	41.2%
B State Sales and Use Tax	30.2%
C Motor Fuels Taxes	9.0%
D City Sales Tax	7.1%
E Corporation Income Tax	4.0%
F Sales Tax on Motor Vehicles	4.7%
G Other Collections	2.4%
H Cigarette Tax	1.4%



Distribution of Revenue

A General Fund	77.1%
B Highway and Road Funds*	13.7%
C Local Governments	7.3%
D Other Funds	1.9%



* Includes the Highway Trust Fund, Highway Allocation Fund, and Highway Cash Fund

2001 Revenue Legislation

The following is a summary of the major legislation passed by the 2001 Legislature that relates to taxes collected by the Nebraska Department of Revenue.

INCOME TAX

LB 169. The recapture provisions of the Employment Expansion and Investment Incentive Act (LB 270) were modified for credits earned in tax years beginning on or after January 1, 2001. The employer is subject to the recapture of such credits only when employment or investment falls below the minimum thresholds, not whenever employment or investment increases. The income tax credits earned by employers hiring persons residing within an Enterprise Zone are not affected should the employee fail to maintain residency within the Enterprise Zone.

LB 433. Businesses providing child care services to their employees or businesses making payments to a third party providing child care for the children of employees are allowed an income tax, deposits tax or premium tax credit. The credit is available for three years and may be taken for two additional years should the child care facility become accredited. The credit is thirty percent of the costs incurred by the business, not to exceed 50 percent of the tax liability of the business. If two or more firms share in the costs, the credit is to be divided among the firms in the same ratio as costs are shared. For partnerships, LLC's, or S corporations, the credit is passed through to the individual owners or members of the firm. Effective for tax years beginning on and after January 1, 2001.

LB 433. Owners of agricultural assets which are rented to qualifying beginning farmers or livestock producers are allowed a refundable income tax credit equal to five percent of the rental income. The credits are available to family farm corporations and to resident individuals receiving income from an estate or trust. The credit is effective for tax years beginning on or after January 1, 2001.

LB 620. Businesses expanding or beginning operations in Nebraska and meeting certain employment and investment and wage level criteria may qualify for new economic development incentives. Credits are granted with the hiring of new employees and additional capital investment. Companies creating five hundred new jobs and adding \$200 million in capital investment can choose to receive either an investment credit or a wage benefit credit. The minimum levels are twenty-five

new jobs and \$10 million of investment. The wage benefit credit depends on the average compensation of the workers at the project.

LB 750. Several aspects of the Nebraska College Savings Plan were clarified and amended to reflect provisions of the federal tuition savings programs found in section 529 of the Internal Revenue Code. The Plan became effective on January 1, 2001.

SALES TAX

LB 172. The Governor is authorized to enter into a multistate agreement to provide for simplified collection of sales taxes. The Legislature is required to ratify the agreement for it to become effective. The purpose of the agreement is to simplify and modernize sales and use tax administration by reducing the burden of tax compliance for sellers. The agreement will include a uniform state tax rate, uniform standards for sourcing transactions, uniform definitions of goods and services, uniform remittance forms and a centralized registration for companies using the system. Effective September 1, 2001.

MOTOR FUELS

LB 168. This bill eliminated the Nebraska Permit to Purchase Nonhighway Use Motor Vehicle Fuel. All other requirements necessary to claim a motor vehicle fuel tax credit for nonhighway use have not changed. This change is effective January 1, 2002.

This bill also allows Nebraska Motor Fuels to implement different filing frequencies through the issuance of rules and regulations, effective January 1, 2002.

LB 536. Revised the Ethanol Development Act. New ethanol facilities producing 100,000 gallons annually on or before June 30, 2004 are eligible for a production credit of 18 cents per gallon. The credits can be claimed through June 2012.

CHARITABLE GAMING

LB 268. Effective July 1, 2001, the number of days a qualifying nonprofit organization can conduct special event bingo is increased. With the change, a qualifying nonprofit organization can conduct special event bingo for up to 14 days.

LB 541. This bill reduced the amount of money to be transferred each year from the Charitable Gaming Operations Fund to the Compulsive Gamblers Assistance Fund to \$ 50,000.

Nebraska Revenue Sources

Source: Income Tax

Basis and Rate: For individuals, the tax is calculated using a four bracket, graduated rate schedule based on Nebraska taxable income. The tax rates range from 2.51 percent to 6.68 percent. Income brackets and rates are displayed on page 15.

The corporation income tax rate is 5.58 percent of the first \$50,000 of Nebraska taxable income and 7.81 percent of income over \$50,000.

Due Date: Returns and payments are due on the federal return and payment dates. Withholding returns and payments are due the last day of the month following the preceding annual or quarterly reporting period and the 15th day of the month following the preceding monthly reporting period.

Administered by: Nebraska Department of Revenue

Distribution: General Fund

Source: Financial Institutions Tax

Basis and Rate: The tax rate is 47 cents per \$1,000 average deposits, limited by the institution's net financial income multiplied by 3.81 percent.

Due Date: On or before the 15th day of the third month following the close of the taxable year of the financial institution.

Administered by: Nebraska Department of Revenue

Distribution: General Fund

Source: Sales and Use Tax

Basis and Rate: The tax rate is 5 percent of the gross receipts from sales of tangible personal property and certain taxable services. Additional local option taxes of .5, 1, or 1.5 percent may be approved by local voters.

Due Date: Reports and payments are due the 25th day of the month for each preceding monthly, quarterly, or annual reporting period.

Administered by: Nebraska Department of Revenue

Distribution: State sales tax on motor vehicles, trailers, and semitrailers is deposited in the Highway Trust Fund. All other state sales tax is deposited in the General Fund.

Source: Aircraft Fuels Tax

Basis and Rate: The tax rate for aviation gasoline is 5 cents per gallon and the tax rate for aviation jet fuel is three cents per gallon. The tax on aircraft fuel used for licensed aircraft schools is refundable.

Due Date: Returns and payments are due on the 20th of each month for the preceding month.

Administered by: Nebraska Department of Revenue

Distribution: Department of Aeronautics Cash Fund.

Source: Alcoholic Beverages Tax

Basis and Rate: Excise tax rates on alcoholic beverages are as follows: beer, 23 cents per gallon; wines containing 14 percent or less alcohol, 75 cents per gallon; wine and other dilute alcoholic beverages containing more than 14 percent alcohol, except for wines produced in farm wineries, \$1.35 per gallon; wine produced in farm wineries, 5 cents per gallon; alcohol and spirits, \$3 per gallon.

Due Date: Reports and payments are due the 25th of each month for the preceding month.

Administered by: Nebraska Liquor Control Commission

Distribution: General Fund.

Source: Charitable Gaming Taxes

Basis and Rate: The tax on bingo is 3 percent of gross receipts from each bingo occasion. The tax on pickle cards is 10 percent of the definite profit of each pickle card unit sold by a licensed distributor. The tax on county/city lotteries is 2 percent of the gross proceeds of each lottery. The tax on lotteries and raffles conducted by nonprofit organizations is 2 percent of the gross proceeds of each lottery with gross proceeds of more than \$1,000 or each raffle with gross proceeds of more than \$5,000.

Due Date: For organizations conducting bingo, a lottery, or a raffle, and for counties, cities or villages conducting a lottery, reports and payments are due the last day of the month for the preceding quarterly period. For pickle card distributors, reports and payments are due the last day of the month for the preceding monthly period.

Administered by: Nebraska Department of Revenue

Charitable Gaming (cont.)

Distribution: Forty percent of the tax is deposited in the Charitable Gaming Operations Fund. The remaining 60 percent of the tax is deposited in the General Fund. All unused operation funds will be transferred to the Compulsive Gamblers Assistance Fund. All lottery receipts are deposited in the State Lottery Operation Fund.

Source: **Cigarette Tax**

Basis and Rate: The cigarette tax rate is 34 cents on packages containing 20 or fewer cigarettes and 42.5 cents on packages containing 25 cigarettes. The basic rate is 1.7 cents per cigarette.

Due Date: Reports are due the tenth of each month for the preceding monthly period.

Administered by: Nebraska Department of Revenue

Distribution: The cigarette tax is distributed as follows: General Fund, 21 cents reduced by \$3,000,000 (from July 1, 1994 to July 1, 2009) which is deposited in the Municipal Infrastructure Redevelopment Fund; Nebraska Outdoor Recreation Development Cash Fund, 1 cent; Department of Health and Human Services Finance and Support Cash Fund, 3 cents; City of Omaha Public Events Facilities Fund, 2 cents (until July 1, 2001); and Building Renewal Allocation Fund, 7 cents (from July 1, 1997 to July 1, 2001). Beginning July 1, 2001, the City of Omaha Public Events Facilities Fund portion of two cents is a fiscal year payment of \$1,000,000 to the City of Primary Class Development Fund (Lincoln) and \$1,500,000 to the City of Metropolitan Class Development Fund (Omaha). Also beginning July 1, 2001, 2 cents of the Building Renewal Allocation Fund is deposited into the Information Technology Infrastructure Fund.

Source: **Corporation Occupation Tax**

Basis and Rate: For domestic corporations, the tax rate is graduated, based upon the amount of domestic paid up capital stock. The tax rate ranges from \$13 for corporations with \$10,000 or less domestic capital stock, to \$11,995 for corporations with over \$100,000,000 of capital stock. For foreign corporations, the tax rate is based on the amount of property employed in Nebraska. The rate ranges from \$26 for foreign corporations with property valued at \$10,000 or less, to \$15,000 for foreign corporations with over \$20,000,000 of property in Nebraska. An annual fee of \$10 is levied against nonprofit corporations. The fee is collected on a biennial basis and is collected in the odd-numbered years.

Due Date: Reports and payments are due January 1.

Administered by: Secretary of State

Distribution: General Fund

Source: **Documentary Stamp Tax**

Basis and Rate: Deeds are taxed at the rate of \$1.75 per \$1,000 of value or fraction thereof.

Due Date: Stamps are affixed prior to recording.

Administered by: The tax is collected by the County Register of Deeds then remitted to the Nebraska Department of Revenue.

Distribution: Counties retain 50 cents from each \$1.75 of tax collected. Twenty-five cents of the remaining \$1.25 is credited to the Homeless Shelter Assistance Trust Fund and \$1 is credited to the Affordable Housing Trust Fund.

Source: **Fire Marshal Tax**

Basis and Rate: Gross direct writing premiums and assessments received for fire insurance on all business done in the state are subject to taxation. Foreign and alien insurance companies pay .75 percent; domestic mutual companies and assessment associations pay .375 percent.

Due Date: Payments are due March 1.

Administered by: Department of Insurance

Distribution: Fire Insurance Tax Fund

Source: **Insurance Premium Tax**

Basis and Rate: For all domestic and foreign companies (except fraternal beneficiary associations) the tax rate is 1 percent of the gross amount of direct writing premiums for business done in Nebraska, except that for group sickness and accident insurance the rate is .5 (five-tenths) percent.

Due Date: Payments are due March 1. Quarterly prepayments of tax by all insurers with net tax liability for the previous tax year equal to or greater than \$4,000 are due April 15, June 15, and September 15. The tax paid must equal 25 percent of either (1) the total tax paid for the preceding taxable year or, (2) 80 percent of the actual tax due for the current taxable year.

Insurance Premium Tax (cont.)**Administered by:** Department of Insurance

Distribution: Forty percent of the tax is deposited in the General Fund and 10 percent in the Mutual Finance Assistance Fund. The remaining fifty percent is deposited in the Insurance Tax Fund and distributed as follows: 10 percent less \$100,000 to the counties; \$100,000 to the Nebraska Local Government Innovation and Restructuring Fund; 30 percent to the Municipal Equalization Fund; and 60 percent to school districts.

Source: **Litter Fee**

Basis and Rate: The fee applies to manufacturers, wholesalers and retailers with annual gross proceeds of at least \$100,000 from the sale of certain products. Retailers are required to pay the fee on sales of: (1) food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, unless sold by retailers solely for consumption indoors on the retailer's premises; (2) food for pet consumption; (3) cigarettes and other tobacco products; (4) household paper and household paper products; (5) cleaning agents; and (6) kitchen supplies. Manufacturers and wholesalers are required to pay the fee on sales of all of the items listed above for retailers, as well as glass containers, metal containers, and plastic or fiber containers made of synthetic materials.

The rate is \$175 per \$1,000,000 (.000175) of gross sales of products subject to the fee.

Due Date: Reports and payments are due October 1, for the preceding July 1 to June 30 period.

Administered by: Nebraska Department of Revenue

Distribution: Litter fees are deposited in the Nebraska Litter Reduction and Recycling Fund.

Source: **Lodging Tax**

Basis and Rate: The state tax rate is 1 percent of the gross receipts from charges for hotel occupancy. Counties may adopt a tax of .5, 1, 1.5 or 2 percent. Counties with a population of more than 300,000 inhabitants may adopt an additional tax of up to 2 percent.

Due Date: Reports and payments are due the 25th day of the month for each preceding monthly reporting period.

Administered by: Nebraska Department of Revenue

Distribution: The state lodging tax is deposited in the State Visitors Promotion Cash Fund. Receipts from the county lodging tax are paid to the County Visitors Promotion Fund and the County Visitors Improvement Fund.

Source: **Marijuana and Controlled Substances Tax**

Basis and Rate: The tax is imposed for the possession or acquisition of marijuana and controlled substances in Nebraska. Payment of the tax does not provide immunity for a dealer from criminal prosecution under state or federal law. Tax rates are: for marijuana, \$100 per ounce or portion of an ounce; for controlled substances by weight, \$150 per gram or portion thereof; and for controlled substances not sold by weight, \$500 per each 50-dosage unit or portion of a unit.

Due Date: The tax must be paid to the Nebraska Department of Revenue immediately upon acquisition or possession of marijuana or controlled substances in Nebraska.

Administered by: Nebraska Department of Revenue

Distribution: Five percent of the proceeds are credited to the Marijuana and Controlled Substances Tax Administration Cash Fund. Of the remaining proceeds, 50 percent is returned to the county from which the proceeds originated for credit to the County Drug Law Enforcement and Education Fund of the county. All remaining funds, including those which did not originate in a county are credited to the Nebraska State Patrol Drug Control and Education Cash Fund.

Source: **Mechanical Amusement Devices Tax**

Basis and Rate: A license fee and occupation tax are imposed on operators and distributors of mechanical amusement devices, such as coin-operated video games. For the period January 1, 1999 through December 31, 1999, the fees and taxes are as follows: operator's license of \$250 per year if ten or more devices are operated; no fee if fewer than 10 machines are operated; distributors pay a license fee of \$250 per year; occupation tax of \$50 for each device placed in operation prior to April 1. The occupation tax is reduced to \$25 for machines placed in operation after April 1. Beginning on January 1, 2000, no license fees are required. The occupation tax is \$35 per device placed in operation prior to July 1, and \$20 per machine placed in operation after July 1, 2000.

Due Date: Payments are due January 1.

Administered by: Nebraska Department of Revenue

Distribution: General Fund

Source: Motor Fuels Tax

Basis and Rate: The motor fuels fixed tax rate is 12.5 cents per gallon. Added to the fixed tax rate is the variable tax rate which is set semiannually beginning July 1, 1998. The variable portion of the tax rate is determined by multiplying the average statewide cost of motor vehicle fuels purchased by the State of Nebraska by the variable excise tax rate. The tax rate is also adjusted to offset the amount of revenue not collected due to the ethanol producer credit.

For 2001 the semiannual tax rates are as follows: January through June - 23.9 cents; July through December - 24.5 cents.

Due Date: All returns and payments are due on the 20th of each month for the preceding month.

Administered by: Nebraska Department of Revenue

Distribution: Two cents of the fixed portion of the motor fuels tax rate is credited to the Highway Allocation Fund. The remaining 10.5 cents of the fixed portion is credited to the Highway Trust Fund. Revenue generated by the variable portion of the tax rate is credited to Highway Cash Fund. Motor fuels tax revenue credited to the Highway Trust Fund is combined with other sources of highway user revenue and distributed to the Highway Cash Fund (53 1/3 percent) and the Highway Allocation Fund (46 2/3 percent). Highway Allocation Fund revenue is distributed 50 percent to cities and 50 percent to counties.

Source: Motor Vehicle Registration Fees

Basis and Rate: Fees are imposed on new and renewal registrations of motor vehicles, trailers, motorcycles, semitrailers, and snowmobiles. The fee varies depending on the type of vehicle registered. In addition to the registration fee, there is a \$1.50 charge to be credited to the Department of Motor Vehicles Cash Fund, a \$1.50 charge to be credited to the State Recreation Road Fund, and an issuance fee of \$2 (\$5 if the vehicle belongs to a nonresident) which is retained by the county. A \$30 fee for personalized message plates is credited to the Department of Motor Vehicles Cash Fund.

Due Date: For motor vehicles, the annual payment due date depends on the vehicle purchase date. For motor carriers, payments are due January 1.

Administered by: The fees are collected by the county treasurers, then remitted to the Department of Motor Vehicles.

Distribution: The remaining registration fees are credited to the Highway Trust Fund. The General Fund is credited with all driving record fees and driver reinstatement fees.

Source: Organization and Qualification Fees

Basis and Rate: A filing fee is imposed on Nebraska corporations at the time they file for Articles of Incorporation in order to qualify to do business in Nebraska. The fee is based on the amount of authorized capital stock.

Foreign corporations pay a filing fee plus miscellaneous charges to qualify to do business in Nebraska. A filing fee applies to nonprofit corporations and limited liability partnerships. Fees are also charged for filing of amendments to the articles of incorporation filing articles of dissolution, change of registered agent and other registration documents.

Due Date: For domestic corporations, fees are due at times of incorporation. For foreign corporations, fees are due at time of qualification or domestication. For limited liability partnerships, fees are due at times of organization.

Administered by: Secretary of State

Distribution: General Fund; except, two-thirds of domestic and corporate filing fees are credited to General Fund and one-third to Corporation Cash Fund.

Source: Pari-mutuel Wagering Tax

Basis and Rate: No tax is imposed for meets conducted on Nebraska State Fairground property. For all other meets, amounts wagered over \$10,000,000 but less than or equal to \$73,000,000 are taxed at a rate of 2.5 percent. Amounts in excess of \$73,000,000 are taxed at a rate of 4 percent. A tax credit equal to 2 percent of the first taxable \$70,000,000 is allowed for capital improvements and maintenance. An additional tax of one-half of one percent is imposed on wagers placed by telephone.

Due Date: Reports and payments are due the tenth day of each month for the preceding month.

Administered by: Nebraska Department of Revenue

Distribution: The one-half percent tax on wagers placed by telephone is deposited in the Racing Commission's Cash Fund. All other revenue is deposited in the General Fund.

Source:	Petroleum Release Remedial Action Fee
Basis and Rate:	The fee is nine-tenths (.009) of one cent per gallon on gasoline and gasohol and three-tenths of one cent per gallon on other petroleum products.
Due Date:	Reports and payments are due each on the 20th of each month for the preceding monthly period.
Administered by:	Nebraska Department of Revenue
Distribution:	An amount not exceeding \$28,000 is deposited in the Petroleum Release Remedial Action Collection Fund. The remainder is deposited in the Petroleum Release Remedial Action Cash Fund.
Source:	Severance and Conservation Tax
Basis and Rate:	The severance tax is based on the value of oil and gas severed. The rate is 2 percent for stripper wells, 3 percent for non-stripper wells, and 3 percent for natural gas. The conservation rate is .35 percent on the value of oil and gas severed.
Due Date:	Reports and payments are due the last day of each month for the preceding month in which resources were severed.
Administered by:	Nebraska Department of Revenue
Distribution:	Tax on gas or oil severed from public school lands is deposited in the permanent school fund. For all other lands, 1 percent of the gross tax receipts is deposited in the Severance Tax Administration Fund, up to \$300,000 may be appropriated to the State Energy Office Cash Fund, up to \$30,000 may be appropriated to the Governor's Policy Research Office, and the remainder is deposited in the permanent school fund. Revenue from the conservation tax is deposited in the Oil and Gas Conservation Fund.
Source:	Tire Fee
Basis and Rate:	A fee of \$1 per tire is due on each retail sale in Nebraska of a qualified tire. The fee is also due on every tire included with a new vehicle, and every new tire a motor vehicle dealer places on a previously owned vehicle. Tires sold specifically for off-road use and recapped or regrooved tires are not subject to the fee.
Due Date:	Reports and payments are due the 25th of each month for the preceding month.
Administered by:	Nebraska Department of Revenue
Distribution:	The fees are credited to the Waste Reduction & Recycling Incentive Fund.
Source:	Tobacco Products Tax
Basis and Rate:	The tax is imposed on the first owner of tobacco products imported, manufactured or sold in Nebraska. Tobacco products include those forms of tobacco other than cigarettes prepared as to be suitable for chewing or smoking. The tax rate is 15 percent of the net invoice price of the tobacco products.
Due Date:	Reports are due the tenth of each month for the preceding monthly period.
Administered by:	Nebraska Department of Revenue
Distribution:	Tobacco Products Administration Cash Fund
Source:	Transfer Tax (Estate and Generation-Skipping Transfer Tax)
Basis and Rate:	<p>The transfer tax is comprised of an estate tax and a generation-skipping transfer tax. The estate tax applies to filers of Federal Form 706, if the deceased was a resident of Nebraska or owned real property in Nebraska at the time of death. The generation-skipping transfer tax applies to transfers that allow a federal generation-skipping transfer tax credit for state transfer taxes paid. The computation of both taxes is essentially the same. For estates of persons dying on or after July 15, 1992, the tax is the amount by which the maximum state tax credit allowance exceeds the lesser of (1) the total amount of all taxes paid to any state or U.S. possession or, (2) the sum of the amount of Nebraska inheritance paid and the amount determined by multiplying the maximum state tax credit allowance by the percentage of the gross value of the transferred property not situated in Nebraska over the gross value of the transferred property.</p> <p>For estates of persons dying before July 15, 1992, the tax is the amount by which available federal credit for state death taxes exceeds inheritance taxes paid to all states and local governments.</p>
Due Date:	Estate tax is due 12 months after the death of the decedent. Generation-skipping transfer tax is due on the due date for filing the related federal return.
Administered by:	Nebraska Department of Revenue
Distribution:	General Fund

Source: Uranium Severance Tax

Basis and Rate: The tax is levied on the value of the uranium severed from the soil of Nebraska. A \$5,000,000 exemption is allowed before the tax is applied. The tax rate is 2 percent of the value of the uranium produced each year in excess of \$5,000,000 gross value.

Due Date: Reports and payments are due the last day of each month for the preceding month in which uranium was severed.

Administered by: Nebraska Department of Revenue

Distribution: General Fund

Source: Waste Reduction and Recycling Fee

Basis and Rate: The fee is \$25 for each business location with net taxable sales of tangible personal property of \$50,000 or more.

Due Date: Reports and payments are due October 1, for the preceding July 1 to June 30 period.

Administered by: Nebraska Department of Revenue

Distribution: Waste Reduction and Recycling Incentive Fund

Miscellaneous State Taxes and Other Revenues

In addition to the taxes and fees mentioned above, Nebraska government receives money from numerous other minor sources. Various business and franchise taxes supply small amounts of revenue to the State General Fund each year. In addition, the state receives several million dollars annually from nontax revenue sources. Nontax revenue sources include license, permit, and inspection fees; income from state lands, buildings, and equipment; and some private sources. An important source of revenue is interest on the investment of state funds.

TABLE 1 — STATE FUNDS DISTRIBUTED TO LOCAL GOVERNMENT SUBDIVISIONS FOR FISCAL YEARS 1997-1998, 1998-1999, 1999-2000, AND 2000-2001

CATEGORIES OF STATE AID	1997-1998	1998-1999	1999-2000	2000-2001
Homestead Exemption	\$35,095,570	\$32,212,813	\$32,166,119	\$35,856,411
Insurance Premium Distribution ¹	7,407,656	8,226,704	1,908,904	2,478,099
Highway User Revenue Distribution (County - Estimated)	75,413,946	79,398,857	85,408,603	88,639,731
Highway User Revenue Distribution (Cities - Estimated)	75,913,544	82,184,544	86,589,047	90,322,910
State Aid to Natural Resource Districts ²	689,500	689,500	2,301,138	2,301,138
State Aid to Municipalities	17,631,500	17,631,500	17,531,500	17,531,500
State Aid to Counties	13,297,500	13,297,500	7,393,808	7,393,808
County Property Tax Relief	5,444,958	5,444,958	5,600,479	6,007,165
State Aid to Community Colleges ³	38,431,805	47,611,822	83,855,228	91,757,438
Annual Aid to Education ⁴	465,944,483	591,237,491	593,996,810	561,300,443
Special Education Payments	111,965,885	115,262,772	118,556,615	124,088,399
State Temporary School Fund	25,698,671	28,098,779	28,441,960	30,632,216
Construction Grants Program	155,938	105,274	2,272,602	-
Aid to Airports	1,202,874	1,650,115	1,492,342	1,243,321
Resources Development Fund	2,268,510	1,626,999	1,330,249	3,201,789
Municipal Infrastructure Redevelopment Fund	3,050,000	3,050,000	3,050,000	3,050,000
Municipal Equalization	-	9,004,005	5,226,632	10,477,119
MEF Rollover	-	-	3,251,466	-
MEF Rollover to Aid to Municipalities	-	-	7,265,182	3,541,234
Total Tax Dollars Distributed	\$879,612,340	\$1,036,733,633	\$1,087,638,684	\$1,079,822,721

¹The total amount transferred into the Insurance Tax Fund was \$18,769,139 for FY 1997-98 and \$20,816,760 for FY 1998-99. The revenue is distributed to counties (10% less \$100,000 to the Nebraska Local Government Innovation and Restructuring Fund), cities (30%), and school districts (60%). Per LB 1050, the portion allocated to school districts for FY 1997-98 (\$11,261,483) and FY 1998-99 (\$12,490,056) will be included in the school equalization aid formula.

²LB 880 increased the appropriation for FY 1998-99 and 1999-00.

³Amount represents formula-based aid only and does not include grant programs.

⁴Includes the Insurance Premium Tax Distribution.

TABLE 2 — CHRONOLOGY OF NEBRASKA INCOME TAX RATES AND SALES TAX RATES

Effective Date	Individual Income Tax Rate (Percentage of Federal Income Tax)	Corporation Income Tax Rate ¹	Withholding Rate (Percentage of Federal Tax Withheld)	Nebraska Sales Tax Rate	Food Sales Tax Credit (Per Eligible Individual)
June 1, 1967	none	none	none	2.5%	-0-
January 1, 1968 ²	10%	2%	10%	2.5%	7.00
January 1, 1969 ²	10%	2%	10%	2%	7.00
January 1, 1970	13%	2.6%	12%	2.5%	7.00
January 1, 1971	10%	2%	10%	2.5%	7.00
January 1, 1972	15%	3%	10%	2.5%	10.00
January 15, 1972	15%	3%	15%	2.5%	10.00
January 1, 1973 ³	13%	3.25%	15%	2.5%	10.00
July 1, 1973 ³	13%	3.25%	13%	2.5%	10.00
January 1, 1974	11%	2.75%	11%	2.5%	13.00
January 1, 1975 ³	12%	3% and 3.3%	10%	2.5%	16.00
May 5, 1975 ³	12%	3% and 3.3%	11%	2.5%	16.00
July 1, 1975 ³	12%	3% and 3.3%	13%	2.5%	16.00
January 1, 1976 ³	17%	4.25% and 4.675%	15%	2.5%	16.00
September 1, 1976 ³	17%	4.25% and 4.675%	17%	3%	16.00
January 1, 1977 ³	18%	4.5% and 4.95%	17%	3%	20.00
July 1, 1977 ³	18%	4.5% and 4.95%	18%	3.5%	20.00
January 1, 1978	16%	4% and 4.4%	16%	3%	20.00
January 1, 1979	18%	4.5% and 4.95%	18%	3%	20.00
December 1, 1979	18%	4.5% and 4.95%	none	3%	20.00
January 1, 1980 ³	15%	3.75% and 4.125%	17%	3%	28.00
January 1, 1981	15%	3.75% and 4.125%	15%	3%	28.00
January 1, 1982 ³	18%	4.5% and 6.3%	15%	3%	28.00
May 1, 1982	18%	4.5% and 6.3%	15%	3.5%	28.00
July 1, 1982	18%	4.5% and 6.3%	19%	3.5%	28.00
January 1, 1983 ³	20%	5% and 7%	19%	3.5%	21.00
July 1, 1983 ⁴	20%	5% and 7%	20%	4%	21.00
January 1, 1984 ³	19%	4.75% and 6.65%	20%	4%	-0-
April 1, 1984	19%	4.75% and 6.65%	20%	3.5%	-0-
July 1, 1984	19%	4.75% and 6.65%	18%	3.5%	-0-
January 1, 1985 ³	20%	5% and 7%	19%	3.5%	-0-
January 1, 1986	19%	4.75% and 6.65%	19%	3.5%	-0-
January 1, 1987	*	4.75% and 6.65%	19%	4%	-0-
March 1, 1987	*	4.75% and 6.65%	21%	4%	-0-
January 1, 1988 ⁵	*	4.75% and 6.65%	Table	4%	-0-
January 1, 1989	*	4.75% and 6.65%	Table	4%	-0-
January 1, 1990 ³	*	5.17% and 7.24%	Table	4%	-0-
July 10, 1990	*	5.17% and 7.24%	Table	5%	-0-
January 1, 1991	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1992 ⁶	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1993	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1994	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1995	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1996	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1997	*	5.58% and 7.81%	Table	5%	-0-
July 1, 1998	*	5.58% and 7.81%	Table	4.5%	-0-
July 1, 1999	*	5.58% and 7.81%	Table	5%	-0-
January 1, 2000	*	5.58% and 7.81%	Table	5%	-0-
January 1, 2001	*	5.58% and 7.81%	Table	5%	-0-

¹ The corporation franchise or income tax rate was 20% of the individual income tax rate from January 1, 1968 through December 31, 1972. From January 1, 1973 through December 31, 1974, the corporate tax rate was 25% of the individual rate. From January 1, 1975 through December 31, 1981, the corporate tax rate was 25% of the individual rate for the first \$25,000 of taxable income and 27.5% of the individual rate for the excess over \$25,000. Beginning on January 1, 1982, the corporate tax rate is 25% of the individual rate for the first \$50,000 of taxable income and 35% of the individual rate for the excess over \$50,000. Beginning on January 1, 1986, financial institutions are not subject to corporate income tax, but rather pay a franchise tax of 40 cents per \$1,000 of average deposits, limited by the institution's net financial income multiplied by 3.25%.

Beginning with tax year 1987, the corporation income tax rate is calculated as a percent of the primary individual rate. For the first \$50,000 of Nebraska taxable income the rate is 150.7% of the primary individual rate. For taxable income in excess of \$50,000 the rate is 211% of the primary individual rate.

For tax year 1990, the financial institutions tax rate is 43 cents per \$1,000 of average deposits, limited by the institutions net financial income multiplied by 3.53%. Beginning with tax year 1991, the tax

rate is 47 cents and the limitation amount is 3.81%.

² The withholding rate effective June 25, 1968 was 10% or 9% if the Federal surcharge was withheld. This provision was effective until January 1, 1970.

³ The individual income tax rate was changed during the tax year.

⁴ The sales tax rate was changed by the State Board of Equalization to 4% for nine months to raise \$30 million.

⁵ Effective for wages paid on or after January 1, 1988, tables and rate schedules published in the Nebraska Circular EN are used to determine the amount of withholding.

⁶ For tax year 1992, a depreciation surcharge equal to 2% of all depreciation, except on motor vehicles, is payable with the income tax return. C corporations are also subject to a corporate surtax equaling 1.17% of all taxable income over \$200,000.

* **LB 773, 1987 Legislative Session, revised the Nebraska individual income tax. Beginning with tax year 1987, tax computations are based on Nebraska taxable income rather than federal tax liability. A schedule of the tax rates from 1988 to 2001 is shown on page 17.**

Income Tax

The Nebraska Revenue Act of 1967 established the income tax as a major state revenue source. The state income tax, which was first collected in 1968, includes individual, fiduciary, and corporation income taxes. Revenue from income tax is deposited in the General Fund.

INDIVIDUAL INCOME TAX

The Nebraska individual income tax is imposed for each taxable year on the entire income of every resident individual. A Nebraska full-year resident must file a Nebraska individual income tax return if he or she is required to file a federal return and report a federal liability. A state filing is also required if an individual has \$5,000 or more of Nebraska adjustments to federal adjusted gross income, such as state and local bond interest. Nonresident and partial-year resident individuals are taxed on income that is derived from Nebraska sources.

Income tax is calculated as a percentage of Nebraska taxable income using a four-bracket graduated rate schedule. Additional taxes are computed on federal alternative minimum tax and

premature and lump-sum distributions from qualified retirement plans at a rate equal to 29.6 percent of the federal tax amount. Nebraska taxable income starts with federal adjusted gross income, adds interest from non-Nebraska state and local government obligations, and subtracts U.S. government obligations and other adjustments decreasing income. A standard deduction equal to the federal amount or federal itemized deductions less state and local income tax is allowed as a deduction. These deductions, together with the personal exemption credit (which is \$94 for tax year 2001) are reduced for higher income taxpayers. An additional tax which phases out the benefit of lower tax rates in the first income brackets is also computed by higher income taxpayers. The income threshold is \$132,950 in 2001 and will be adjusted for inflation in future years.

The following tables display the tax rates, income brackets, personal exemption amounts and standard deduction amounts used to determine individual income tax liability for tax years 1988 through 2001:

Tax Rates by Bracket 1988 - 2001

Year	Rate by Bracket			
	1	2	3	4
1988	2.00	3.15	5.00	5.90
1989	2.00	3.10	4.80	5.90
1990	2.20	3.36	5.21	6.41
1991	2.37	3.63	5.62	6.92
1992	2.37	3.63	5.62	6.92
1993	2.62	3.65	5.24	6.99
1994	2.62	3.65	5.24	6.99
1995	2.62	3.65	5.24	6.99
1996	2.62	3.65	5.24	6.99
1997	2.51	3.49	5.01	6.68
1998	2.51	3.49	5.01	6.68
1999	2.51	3.49	5.01	6.68
2000	2.51	3.49	5.01	6.68
2001	2.51	3.49	5.01	6.68

Tax Brackets by Filing Status Tax Years 1987 - 1992

Bracket	Single Individuals	Heads of Households	Married Filing Joint	Married Filing Separate
1	\$ 0 - 1,800	\$ 0 - 2,500	\$ 0 - 3,000	\$ 0 - 1,500
2	\$ 1,800 - 16,800	\$ 2,500 - 23,000	\$ 3,000 - 28,000	\$ 1,500 - 14,000
3	\$ 16,800 - 27,000	\$ 23,000 - 38,000	\$ 28,000 - 45,000	\$ 14,000 - 22,500
4	Over \$27,000	Over \$38,000	Over \$45,000	Over \$22,500

Tax Years 1993 - 2001				
1	\$ 0 - 2,400	\$ 0 - 3,800	\$ 0 - 4,000	\$ 0 - 2,000
2	\$ 2,400 - 17,000	\$ 3,800 - 24,000	\$ 4,000 - 30,000	\$ 2,000 - 15,000
3	\$ 17,000 - 26,500	\$ 24,000 - 35,000	\$ 30,000 - 46,750	\$ 15,000 - 23,375
4	Over \$26,500	Over \$35,000	Over \$46,750	Over \$23,375

Personal Exemption & Standard Deductions 1988 - 2001

Year	Personal Exemption		Standard Deduction ¹			
	Deduction	Credit	Single	H.H.	M.J.	M.S.
1988	\$1,130	—	\$3,000	\$4,400	\$5,000	\$2,500
1989	\$1,180	—	\$3,100	\$4,550	\$5,200	\$2,600
1990	\$1,230	—	\$3,250	\$4,750	\$5,450	\$2,725
1991	\$1,290	—	\$3,400	\$5,000	\$5,700	\$2,850
1992	\$1,360	—	\$3,600	\$5,250	\$6,000	\$3,000
1993	—	\$65	\$3,700	\$5,450	\$6,200	\$3,100
1994	—	\$69	\$3,800	\$5,600	\$6,350	\$3,175
1995	—	\$69	\$3,900	\$5,750	\$6,550	\$3,275
1996	—	\$72	\$4,000	\$5,900	\$6,700	\$3,350
1997	—	\$86	\$4,150	\$6,050	\$6,900	\$3,450
1998	—	\$88	\$4,250	\$6,250	\$7,100	\$3,550
1999	—	\$89	\$4,300	\$6,350	\$7,200	\$3,600
2000	—	\$91	\$4,400	\$6,450	\$7,350	\$3,675
2001	—	\$94	\$4,550	\$6,650	\$7,600	\$3,800

¹ The following abbreviations are used: H.H., Heads of Households; M.J., Married filing Joint; M.S., Married filing Separate.

FIDUCIARY INCOME TAX

The fiduciary income tax has two parts. If the estate or trust is set up as a conduit for income distribution to the beneficiaries, income is taxed at the beneficiary level. Where income is retained by the estate or trust, it is subject to tax on its Nebraska taxable income at fiduciary rates. The tax on fiduciaries is calculated using the same rates used to calculate individual income tax, however the income brackets are different. The following tables display the brackets and tax rates for tax years 1988 - 2001.

Fiduciaries Tax Brackets and Rates for 1988 - 1993

Bracket	Taxable Income	Tax Rates				
		1988	1989	1990	1991-1992	1993
1	\$ 0-500	2.0%	2.0%	2.2%	2.37%	2.62%
2	\$ 500-4,700	3.15%	3.10%	3.36%	3.63%	3.65%
3	\$4,700-7,550	5.0%	4.8%	5.21%	5.62%	5.24%
4	Over \$7,550	5.9%	5.9%	6.41%	6.92%	6.99%

for 1994-2001

Bracket	Taxable Income	Tax Rates				
		1994-1996	1997-1998	1999	2000	2001
1	\$ 0-500	2.62%	2.51%	2.51%	2.51%	2.51%
2	\$ 500-4,700	3.65%	3.49%	3.49%	3.49%	3.49%
3	\$4,700-15,150	5.24%	5.01%	5.01%	5.01%	5.01%
4	Over \$15,150	6.99%	6.68%	6.68%	6.68%	6.68%

CORPORATION INCOME TAX

The Nebraska corporate income tax is imposed upon any corporation or any other entity taxed as a corporation (not including a corporation with a valid federal subchapter S election) which is doing business in Nebraska. For a corporate taxpayer subject to tax in another state, the entire adjusted federal taxable income of the unitary business is apportioned according to the statutory formula to determine the portion attributable to sources within Nebraska. For a corporate taxpayer not subject to tax in another state, the entire taxable income is

subject to tax in Nebraska. Each corporate taxpayer is required to file one, single combined tax return for each taxable year.

The corporate income tax rate is calculated as a percentage of the primary individual rate. The primary individual rate is 3.70 percent. The corporate rate on the first \$50,000 of taxable income is 150.8 percent of the primary rate and 211 percent of the primary rate on the excess. The 2001 rates are 5.58 percent and 7.81 percent, respectively.

FINANCIAL INSTITUTIONS TAX

Every financial institution which maintains a permanent place of business in this state and actively solicits deposits from residents of this state must file a Nebraska Financial Institution Tax Return, Form 1120NF. This franchise tax is based on the average deposits of the financial institution. The rate of tax on deposits is 12.3 times the limitation rate. The limitation rate is 38.1 percent of the maximum corporate income tax rate in effect for the taxable year. The maximum corporate income tax rate in effect for tax year 2001 is 7.81 percent. The financial institution tax rate for 2001 is 47 cents per thousand dollars of average deposits.

PARTNERSHIPS, S CORPORATIONS, AND FIDUCIARIES

Partnerships, S corporations, and fiduciaries that distribute their income currently are not subject to state income tax at the entity level. Instead the income from the partnership, S corporation, or fiduciary is distributed to the partners, shareholders, or beneficiaries and reported on the individual or corporate tax return of the income recipient.

Limited liability companies (LLC's) treated federally as partnerships will be treated as a partnership for state income tax purposes. LLC's treated federally as corporations will be treated as corporations for state income tax purposes.

Income Tax Statistical Tables

Tables 1 through 9 report tax year 2000 statistical data compiled from the Nebraska Individual Income Tax Return, Form 1040N, as submitted by taxpayers. The amounts shown for Nebraska tax liabilities are net of nonrefundable credits.

Totals compiled from Forms 1040N filed by nonresidents and from returns which could not be allocated to a specific county are listed after the county totals in Tables 1 through 3. These amounts from nonresident and unallocated returns are included in the state totals.

Table 1 - 2000 Individual Income Tax Statistics by County

Table 1 reports federal adjusted gross income, Nebraska tax table income, calculated Nebraska income tax and selected tax credits by county.

Table 2 - 2000 Farmers, Ranchers, and Fishermen Income Tax Statistics

Statistics compiled from returns of taxpayers who designated that their principal income is from farming, ranching, or fishing are reported in Table 2. Income from other sources may be included in these figures.

Table 3 - 2000 Individual Income Tax Liability by County

The total number of returns, number of returns with tax liability, and calculated liability are reported by county and by income class in Table 3.

Table 4 - Individual Income Tax Liability Per Return for 2000

Table 4 displays a map of Nebraska showing the individual tax liability per return for counties. Counties above the all county average are noted by shaded areas on the map.

Table 5 - Total 2000 Individual Income Tax Liability

The number of returns, number of returns with tax liability, and the calculated tax liability are reported by income class in Table 5. A corresponding graph shows the distribution of income tax returns and calculated tax liability by income class.

Table 6 - 2000 Resident Individual Income Tax Liability

Table 6 reports by income class the total number of returns, number of returns with tax liability, federal adjusted gross income, and the calculated tax liability compiled from Nebraska resident individual income tax returns.

Table 7 - Adjustments to 2000 Resident Individual Income Tax Returns

Table 7 reports by income class the Nebraska exemption deduction, Nebraska itemized deductions, adjustments increasing federal adjusted gross income (FAGI), adjustments decreasing FAGI, and Nebraska net taxable income for Nebraska residents.

Table 8 - 2000 Individual Income Tax Liability and Payments for Resident Returns

Table 8 reports by income class Nebraska income tax, minimum tax, total Nebraska income tax liability, withholding payments, and estimated payments for Nebraska residents.

Table 9A - 2000 Individual Income Refundable Tax Credits

Selected individual income refundable tax credits claimed are reported by income class in Table 9A.

Table 9B - 2000 Individual Income Nonrefundable Tax Credits

Selected individual income nonrefundable tax credits claimed are reported by income class in Table 9B.

Table 10 - General Fund Individual Income Tax Cash Receipts

A comparison of 2001 and 2000 monthly general fund individual income tax cash receipts is reported in Table 10. Cash receipts are taxes received during the specific processing month, regardless of when tax liability was incurred. Individual, partnership, and fiduciary income taxes are included.

Table 11 - General Fund Corporation Income Tax Cash Receipts

2001 and 2000 monthly general fund corporation income tax cash receipts are reported in Table 11 with a graph comparing net individual and corporate income tax receipts for 1992 through 2001.

Table 12 - Analysis of Corporation Income Tax Returns for 1999

Table 12 reports data compiled from the Nebraska Corporation Income Tax Return, Form 1120N. The number of corporations, Nebraska taxable income, and calculated liability are reported by income class.

Table 13 - Analysis of Financial Institution Tax Returns for 1999

Table 13 reports data compiled from the Nebraska Financial Institution Tax Return, Form 1120NF.

TABLE 1 — 2000 INDIVIDUAL INCOME TAX STATISTICS BY COUNTY

COUNTY	NUMBER OF FEDERAL EXEMPTIONS	FEDERAL ADJUSTED GROSS INCOME	TAXABLE INCOME	LIABILITY NET OF		PERSONAL CREDIT EXEMPTION
				NONREFUNDABLE CREDITS NUMBER OF RETURNS	AMOUNT	
ADAMS	11,387	\$515,349,209	\$414,963,529	10,820	\$17,240,814	\$1,958,588
ANTELOPE	2,414	73,923,424	60,601,933	2,000	2,131,420	395,305
ARTHUR	134	335,248,108	315,652,454	107	12,134	19,958
BANNER	191	4,985,840	4,357,667	156	146,571	32,896
BLAINE	217	7,354,343	6,582,977	170	291,633	30,724
BOONE	2,437	83,002,473	68,497,084	2,149	2,581,656	425,832
BOX BUTTE	4,914	186,609,835	164,903,302	4,464	6,451,634	867,613
BOYD	961	24,086,666	18,743,230	708	628,524	140,289
BROWN	1,372	39,619,049	34,526,141	1,113	1,325,700	203,329
BUFFALO	16,200	699,253,118	581,059,105	15,547	24,165,770	2,722,283
BURT	3,022	100,531,348	81,466,096	2,622	2,834,212	516,964
BUTLER	3,343	119,240,726	98,199,091	3,166	3,501,348	616,826
CASS	9,497	447,556,594	364,089,814	9,055	14,627,811	1,715,999
CEDAR	3,512	113,368,425	92,948,659	3,158	3,165,141	646,095
CHASE	1,636	59,177,422	50,876,912	1,474	1,997,206	268,480
CERRY	2,134	70,090,632	60,440,662	1,835	2,373,480	320,717
CHEYENNE	4,023	208,646,612	132,048,638	3,742	5,218,853	652,076
CLAY	2,985	112,110,929	90,942,811	2,735	3,428,874	540,059
COLFAX	4,106	136,910,974	112,547,877	3,795	3,914,194	783,380
CUMING	3,647	128,961,540	106,655,149	3,342	3,931,948	644,381
CUSTER	4,405	135,330,455	111,991,999	3,665	4,048,410	704,241
DAKOTA	7,381	274,283,981	222,831,833	5,679	5,891,811	1,362,436
DAWES	3,020	102,471,653	82,413,227	2,599	3,111,673	456,260
DAWSON	9,156	313,219,424	256,551,270	8,247	9,251,851	1,677,517
DEUEL	843	28,538,053	23,807,959	729	873,044	136,093
DIXON	2,453	80,652,562	65,431,221	2,041	1,923,228	435,636
DODGE	15,228	639,787,281	521,560,514	14,327	21,049,685	2,579,956
DOUGLAS	196,780	12,325,703,740	9,470,287,665	188,928	435,981,731	30,988,388
DUNDY	790	28,730,409	26,543,061	678	1,105,389	123,756
FILLMORE	2,621	101,298,018	85,087,693	2,455	3,377,942	451,219
FRANKLIN	1,431	44,694,467	36,092,115	1,199	1,309,991	226,733
FRONTIER	1,052	32,074,923	27,095,839	904	957,043	180,368
FURNAS	2,324	75,058,446	61,160,843	1,945	2,229,361	373,883
GAGE	8,846	327,851,096	264,569,818	8,151	9,859,302	1,482,634
GARDEN	892	27,889,000	23,736,296	702	951,014	125,077
GARFIELD	875	24,675,860	19,970,561	663	750,037	128,857
GOSPER	789	29,513,558	23,906,654	723	895,832	133,274
GRANT	403	12,937,667	10,907,869	354	409,682	68,313
GREELEY	1,117	28,435,687	23,751,759	885	801,244	172,897
HALL	21,034	896,114,922	733,491,278	19,535	30,222,447	3,602,412
HAMILTON	3,534	147,126,783	120,745,479	3,396	4,670,117	672,926
HARLAN	1,242	37,956,249	30,639,846	1,032	1,052,148	200,332
HAYES	226	4,747,570	4,395,682	189	135,259	36,570
HITCHCOCK	1,269	33,668,597	28,870,115	1,046	960,867	195,359
HOLT	4,226	125,379,596	104,502,573	3,611	3,717,233	695,563
HOOVER	346	10,312,839	8,979,966	297	329,075	57,208
HOWARD	2,378	72,604,845	61,184,204	2,095	2,093,869	415,947
JEFFERSON	3,328	123,554,283	97,271,231	2,994	3,612,074	545,701
JOHNSON	1,800	56,859,748	46,755,552	1,569	1,642,638	299,527
KEARNEY	2,471	95,226,140	78,892,423	2,363	2,961,975	457,969
KEITH	3,427	120,767,467	101,350,226	3,071	3,700,564	550,441
KEYA PAHA	304	6,743,267	6,027,594	212	216,160	39,764
KIMBALL	1,625	56,539,059	46,019,723	1,434	1,699,510	248,175
KNOX	3,501	103,419,892	84,856,858	2,948	2,912,070	581,629
LANCASTER	100,979	5,258,969,620	4,234,227,349	98,198	186,279,025	16,029,786
LINCOLN	13,480	557,147,803	455,324,384	11,991	18,567,520	2,239,535
LOGAN	377	12,090,686	9,855,118	312	359,008	58,884
LOUP	154	3,190,076	2,937,777	104	94,395	21,411
MADISON	14,888	599,033,019	486,343,702	13,945	19,040,075	2,623,664
MCPHERSON	146	4,051,044	3,690,767	118	136,931	22,873
MERRICK	2,925	99,602,461	80,948,942	2,639	2,948,223	515,777
MORRILL	1,981	58,506,200	50,742,103	1,613	1,856,948	319,487
NANCE	1,475	41,883,414	34,543,631	1,251	1,147,824	249,048
NEMAHA	2,719	112,077,839	93,994,182	2,464	3,789,019	458,702
NUCKOLLS	1,928	60,595,896	48,487,067	1,698	1,638,673	319,571
OTOE	5,808	232,422,169	188,776,490	5,397	7,114,795	1,016,363
PAWNEE	1,210	35,445,896	27,323,263	965	875,811	184,227
PERKINS	1,146	41,059,667	34,721,165	1,023	1,311,056	190,830
PHELPS	3,764	148,703,837	125,799,956	3,490	5,044,923	658,396
PIERCE	2,716	93,317,103	76,923,339	2,470	2,724,833	508,083
PLATTE	12,727	524,894,559	448,917,976	12,530	17,908,255	2,351,309
POLK	1,960	72,611,590	59,466,508	1,838	2,204,428	355,194
RED WILLOW	4,403	158,319,416	130,473,841	3,926	4,837,209	739,041
RICHARDSON	3,661	117,178,075	93,444,661	2,977	3,077,042	588,711
ROCK	700	17,575,833	16,122,672	562	582,829	100,453
SALINE	5,589	210,515,704	171,818,819	5,241	6,404,013	1,006,094
SARPY	36,611	1,925,740,864	1,570,766,116	36,598	65,373,990	6,405,599
SAUNDERS	7,655	322,028,315	260,680,514	7,227	10,228,136	1,398,974
SCOTTS BLUFF	13,836	482,082,303	401,354,072	11,887	15,601,711	2,153,972
SEWARD	5,859	264,859,269	214,616,627	5,787	8,542,247	1,089,553
SHERIDAN	2,269	68,433,103	57,486,884	1,925	2,110,960	348,751
SHERMAN	1,236	34,117,721	27,442,419	998	902,134	194,151
SIOUX	255	6,138,738	5,781,271	191	219,089	32,935
STANTON	1,299	41,255,998	35,031,148	1,129	1,246,765	218,171
THAYER	2,398	80,724,741	65,920,936	2,123	2,376,356	401,618
THOMAS	327	8,346,855	7,790,155	270	278,189	49,504
THURSTON	1,704	52,943,505	38,157,586	1,183	1,363,047	229,666
VALLEY	1,763	53,408,162	44,439,916	1,486	1,567,457	282,844
WASHINGTON	6,757	353,605,689	292,719,882	6,638	12,579,481	1,244,768
WAYNE	2,829	105,780,603	84,680,452	2,673	3,106,916	497,115
WEBSTER	1,565	46,170,973	37,666,013	1,333	1,259,924	256,610
WHEELER	272	6,154,909	6,385,406	211	233,174	41,112
YORK	5,607	231,625,908	188,013,961	5,521	7,279,151	1,007,233
TOTAL STATE	666,227	32,200,908,740	25,673,105,218	624,756	1,086,993,969	110,318,870
UNALLOCATED	83,615	15,085,542,357	12,599,662,469	76,653	81,039,729	1,437,130
GRAND TOTAL	749,842	\$47,286,451,097	\$38,272,767,687	701,409	\$1,168,033,698	\$111,756,000

TOTAL NUMBER OF RETURNS	CHILD CARE CREDIT - REFUNDABLE	CHILD CARE CREDIT - NONREFUNDABLE	ELDERLY CREDIT	3800N CREDIT	TAX PAID TO OTHER STATES CREDIT	ENDANGERED SPECIES FUND DONATION	ELECTION CAMPAIGN CONTRIBUTIONS AMOUNT	MOTOR FUELS CREDIT AMOUNT	SPECIAL CAPITAL GAINS ELECTION
13,246	\$74,384	\$78,598	\$1,350	\$208,217	\$102,430	\$700	\$146	\$8,659	\$1,314,046
2,812	9,661	10,489	332	1,575	97,776	16	4	51,289	0
160	502	367	0	0	1062	0	0	9553.12	0
221	456	331	0	0	0	0	0	6,133	0
247	161	710	128	0	2,957	0	2	30,935	0
2,867	12,043	10,932	322	3409	20,153	141	1	45,647	0
5,774	16,083	17,207	395	0	38,374	230	14	50,551	64,293
1,073	2,200	1,509	56	0	3,630	20	4	41,010	16,500
1,578	9,182	5,178	209	0	9,439	13	0	48,725	0
19,095	95,194	112,942	968	7,000	104,701	1,424	186	50,466	286,377
3,494	14,638	13,832	131	0	94,127	82	21	20,116	143,577
3,894	20,083	21,852	0	14,869	13,085	161	14	31,448	0
10,888	62,515	64,091	1,570	0	354,929	950	96	13,697	3,829,057
4,158	14,230	23,718	119	0	54,011	85	18	61,435	0
1,910	7,283	5,939	159	13,017	23,091	80	16	6,466	0
2,516	7,231	6,204	0	0	9,264	68	6	94,360	0
4,676	23,045	15,449	238	0	43,666	190	22	8,708	48,188,389
3,535	10,037	15,027	260	0	19,476	76	23	12,758	2,702,560
4,769	47,393	25,768	77	47,775	19,424	132	24	46,989	0
4,321	23,375	23,646	263	0	85,324	62	12	44,284	128,730
5,054	21,912	16,410	18	0	24,804	121	20	84,244	973,281
8,293	174,189	55,806	633	391	2,374,810	204	38	4,239	80,487
3,528	14,347	11,603	290	0	37,124	162	30	35,867	192,660
10,351	77,282	53,034	251	0	106,972	336	54	34,182	280,921
973	1,809	2,519	0	0	34,268	34	6	2,814	0
2,837	17,416	12,683	0	0	362,483	33	4	18,669	0
17,697	125,922	93,302	770	(97)	211,184	1,024	125	35,850	4,655,238
224,427	1,410,509	1,136,257	13,617	4,537,758	10,681,482	26,173	2,824	17,580	533,749,934
920	4,196	1,524	323	0	36,776	25	2	13,373	0
3,094	6,972	14,059	224	682	30,233	123	20	13,062	0
1,629	4,046	6,827	159	0	19,245	77	6	21,044	0
1,243	3,690	5,019	189	0	9,237	32	6	8,282	0
2,651	8,694	6,991	353	0	45,193	32	12	14,999	0
10,090	47,854	53,016	183	2,000	106,826	650	66	32,268	3,190,603
986	3,135	1,417	0	0	8,992	18	2	12,636	517,650
992	3,399	2,052	298	0	3,018	7	6	27,231	0
893	2,730	2,613	0	0	15,500	32	6	484	0
497	1,496	573	0	0	838	1	4	34,600	0
1,291	4,644	3,363	0	0	9,719	5	0	55,582	0
24,036	153,152	126,979	1,556	9,916	235,685	1,096	155	28,405	2,223,323
4,201	21,568	21,518	106	0	31,244	150	10	10,579	0
1,404	5,165	3,838	201	0	28,200	57	6	4,274	0
265	574	299	0	0	19	0	0	3,556	0
1,472	2,393	2,065	41	0	21,484	7	8	6,551	0
5,040	15,828	22,120	381	0	32,673	65	2	148,277	39,453
408	438	1,012	0	0	843	3	6	28,616	0
2,731	11,420	14,859	244	0	8,897	117	6	33,666	0
3,840	14,214	14,752	291	22,000	75,908	113	13	21,292	0
2,045	9,821	12,135	28	0	12,275	62	6	16,937	0
2,889	15,753	14,842	0	683	15,544	98	4	10,426	0
4,030	13,013	13,619	103	0	40,084	129	14	13,816	0
333	467	11	68	0	258	0	0	21,613	0
1,886	8,162	4,953	140	0	84,537	82	12	5,106	421,262
4,041	13,746	15,285	572	0	29,676	48	10	89,835	16,914
115,501	703,139	646,894	4,720	1,550,817	1,490,069	15,745	1,859	27,332	72,663,511
15,522	53,716	51,557	698	0	97,084	966	121	35,647	221,140
437	114	440	0	0	5,510	0	0	12,083	0
168	501	268	0	0	8,206	5	0	4,489	0
17,349	116,677	93,944	591	162,214	106,164	752	100	55,072	504,761
177	46	151	0	0	0	1	0	6,717	0
3,409	17,878	13,461	536	0	24,578	206	0	29,141	0
2,248	5,477	4,871	0	0	4,549	80	18	36,407	0
1,711	8,648	6,312	47	0	10,404	78	4	17,294	0
3,128	11,625	12,170	234	84	67,323	175	28	8,340	0
2,263	5,272	7,928	0	0	66,150	9	6	13,437	0
6,670	25,110	35,585	419	1,846	196,085	282	38	19,700	379,675
1,338	5,782	3,545	114	0	75,771	13	0	22,126	0
1,354	5,103	3,660	5	0	34,323	21	0	1,298	9,877
4,409	21,506	20,550	328	0	34,537	177	34	7,237	0
3,246	13,803	16,652	231	0	22,646	54	8	48,506	7,446
15,197	96,046	88,109	701	11,376	130,078	763	70	58,206	3,641,161
2,312	6,215	11,181	217	223	16,182	13	4	16,548	0
5,096	23,172	19,761	113	77,392	96,366	150	42	13,927	0
4,145	11,247	13,177	18	0	335,503	58	16	15,105	0
811	1,898	1,961	0	0	4,673	8	0	58,573	0
6,461	30,801	31,514	298	(28)	41,914	382	62	33,320	85,701
42,669	265,661	273,805	1,522	88,771	1,600,482	5,464	552	6,860	21,902,990
8,874	32,519	50,587	881	9,520	82,757	713	61	41,506	1,253,312
15,618	83,645	46,095	906	0	103,171	1,062	184	50,389	264,190
6,949	24,323	37,154	52	722	49,397	423	60	13,143	49,247
2,661	4,931	6,754	39	0	6,712	80	12	68,699	51,306
1,410	4,084	5,222	0	0	5,768	42	8	38,532	0
281	204	267	75	0	373	0	0	19,007	0
1,475	8,077	7,606	148	0	7,824	103	6	11,111	17,204
2,831	12,100	11,777	269	0	57,737	50	4	14,556	24,806
384	525	719	0	0	3,753	30	2	21,698	0
1,927	27,629	6,904	0	0	86,926	79	8	21,027	44,251
2,040	8,532	5,165	40	165	22,789	42	6	37,276	9,078
7,941	36,105	49,389	267	12,397	211,292	744	66	9,880	94,397
3,392	10,411	20,158	0	4,676	28,534	180	2	22,270	0
1,790	8,091	7,183	157	0	22,394	51	8	16,615	0
304	2,037	467	0	0	2,472	3	2	21,800	0
6,713	26,397	27,360	350	7,141	83,463	222	44	10,219	12,138
767,512	4,388,699	3,841,447	41,592	6,796,511	21,076,909	64,772	7,527	2,558,277	704,251,446
89,542	95,034	29,920	909	159,021	852,342	4,148	314	10,451	14,565,869
857,054	\$4,483,733	\$3,871,367	\$42,501	\$6,955,532	\$21,929,251	\$68,920	\$7,841	\$2,568,728	\$718,817,315

TABLE 2 — 2000 FARMERS, RANCHERS, AND FISHERMEN INCOME TAX STATISTICS

COUNTY	FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NEBRASKA TAX NET AMOUNT	NUMBER OF NON-REF CREDITS	MOTOR FUELS CREDIT	NUMBER OF RETURNS	% OF COUNTY TOTAL % OF FEDERAL AGI	NEBRASKA INCOME TAX	LIABILITY PER RETURN
ADAMS	\$19,172,526	354	\$807,737	295	\$4,109	23	3.72%	4.13%	\$2,681
ANTELOPE	10,426,216	467	391,491	299	40,955	160	14.10	15.06	1,226
ARTHUR	596,151	27	46,554	16	5,164	13	17.78	32.82	2,738
BANNER	845,289	38	40,024	24	3,554	8	16.95	22.26	1,668
BLAINE	2,514,257	67	123,007	48	26,948	39	34.19	37.77	2,569
BOONE	10,679,753	514	431,053	345	34,955	149	12.87	14.21	1,194
BOX BUTTE	14,575,274	318	577,104	252	40,601	114	7.81	7.85	2,218
BOYD	4,867,181	231	163,009	130	28,837	107	20.21	21.06	1,164
BROWN	4,630,923	151	259,460	100	30,143	62	11.69	16.83	2,427
BUFFALO	17,235,368	553	797,412	412	26,517	111	2.46	2.95	1,899
BURT	9,629,233	317	350,297	235	15,692	87	9.58	10.18	1,458
BUTLER	17,066,116	451	638,157	375	23,927	118	14.31	15.50	1,682
CASS	13,073,441	293	533,562	234	7,579	41	2.92	3.21	2,230
CEDAR	17,463,947	686	676,590	486	48,851	239	15.40	17.47	1,328
CHASE	9,393,184	277	473,719	202	1,582	11	15.87	20.58	2,198
CHERRY	8,370,145	238	435,181	178	64,159	104	11.94	16.07	2,407
CHEYENNE	12,419,414	312	501,750	250	5,867	30	5.95	8.47	1,931
CLAY	20,381,596	449	853,595	362	9,021	42	18.18	21.45	2,313
COLFAX	12,610,701	441	478,531	324	32,595	153	9.21	10.33	1,464
CUMING	12,973,447	428	536,649	309	31,681	145	10.06	11.49	1,681
CUSTER	18,834,848	614	788,738	452	63,128	185	13.92	16.47	1,683
DAKOTA	5,766,540	149	292,568	96	1,750	13	2.10	3.06	2,767
DAWES	4,522,955	150	139,421	102	20,808	58	4.41	3.89	1,289
DAWSON	14,386,264	457	614,422	314	24,864	76	4.59	5.61	1,895
DEUEL	3,953,125	93	169,357	69	1,847	6	13.85	16.36	2,309
DIXON	8,190,114	298	274,157	196	12,088	91	10.15	10.09	1,262
DODGE	14,701,133	476	566,229	352	23,360	114	2.30	2.38	1,542
DOUGLAS	24,796,688	284	1,143,453	226	5,002	25	0.20	0.24	4,911
DUNDY	4,175,207	152	258,761	106	12,034	19	14.53	20.65	2,358
FILLMORE	12,751,081	368	491,568	296	9,529	49	12.59	12.73	1,602
FRANKLIN	7,229,009	256	247,648	192	15,308	51	16.17	15.92	1,237
FRONTIER	3,532,801	175	152,245	119	4,944	16	11.01	13.22	1,218
FURNAS	11,129,327	365	419,559	269	10,582	32	14.83	15.86	1,495
GAGE	17,299,960	552	627,857	421	20,723	145	5.28	5.48	1,461
GARDEN	4,022,122	121	212,700	81	9,670	25	14.42	19.76	2,524
GARFIELD	3,197,933	149	139,404	88	19,413	68	12.96	15.76	1,483
GOSPER	1,299,394	51	50,845	34	43	1	4.40	4.86	1,338
GRANT	4,501,854	89	215,818	72	31,373	43	34.80	45.27	2,973
GREELEY	5,041,915	230	217,167	141	34,388	107	17.73	22.00	1,438
HALL	18,835,152	500	834,733	382	16,306	61	2.10	2.45	2,096
HAMILTON	16,707,107	358	655,417	318	7,558	43	11.36	12.15	2,012
HARLAN	4,023,716	122	146,274	87	2,825	11	10.60	11.46	1,594
HAYES	720,971	62	47,985	41	1,831	8	15.19	27.87	1,143
HITCHCOCK	3,653,853	203	209,104	125	5,682	20	10.85	17.87	1,593
HOLT	16,228,074	675	708,575	438	109,708	291	12.94	15.97	1,561
HOOVER	1,779,651	59	88,421	45	18,633	30	17.26	22.78	1,922
HOWARD	4,719,386	297	276,640	200	25,669	83	6.50	10.97	1,349
JEFFERSON	11,599,458	347	461,612	265	13,377	80	9.39	10.86	1,691
JOHNSON	4,963,752	167	180,677	120	9,391	52	8.73	9.26	1,492
KEARNEY	13,069,052	301	582,231	243	5,740	25	13.72	16.98	2,333
KEITH	10,886,857	235	405,659	181	9,696	23	9.01	9.45	2,187
KEYA PAHA	1,729,548	56	88,384	35	8,861	30	25.65	34.51	2,390
KIMBALL	3,776,527	107	160,454	92	3,719	8	6.68	7.92	1,730
KNOX	15,325,868	648	602,735	442	66,743	264	14.82	17.10	1,282
LANCASTER	23,069,526	468	997,194	381	8,640	53	0.44	0.49	2,574
LINCOLN	11,021,214	336	459,530	244	24,403	75	1.98	2.20	1,817
LOGAN	1,923,271	74	84,936	51	8,304	17	15.91	20.07	1,633
LOUP	173,515	32	15,578	21	3,744	10	5.44	12.53	708
MADISON	14,955,121	526	596,054	381	33,101	149	2.50	2.72	1,518
MCPHERSON	1,314,193	36	55,973	26	4,965	11	32.44	34.99	2,073
MERRICK	13,010,227	393	495,880	289	22,026	79	13.06	14.24	1,640
MORRILL	7,970,700	210	413,724	146	24,800	61	13.62	18.98	2,658
NANCE	6,095,749	262	239,887	171	14,255	54	14.55	16.98	1,326
NEMAHA	6,057,804	196	230,108	143	3,518	22	5.40	5.34	1,540
NUCKOLLS	7,184,559	242	249,890	174	9,134	40	11.86	12.50	1,407
OTOE	12,014,682	335	440,777	264	12,960	78	5.17	5.28	1,616
PAWNEE	5,712,044	169	203,851	122	11,807	52	16.11	17.91	1,556
PERKINS	8,174,146	242	353,478	165	944	7	19.91	23.00	2,009
PHELPS	11,200,782	286	506,531	222	4,421	11	7.53	8.83	2,218
PIERCE	11,067,378	350	419,839	257	38,141	158	11.86	12.84	1,585
PLATTE	21,551,914	666	825,075	504	39,538	187	4.11	4.04	1,565
POLK	13,612,931	342	533,040	282	13,218	60	18.75	20.61	1,832
RED WILLOW	7,616,137	285	376,798	206	11,049	33	4.81	6.55	1,755
RICHARDSON	8,214,410	294	287,431	198	8,792	49	7.01	7.17	1,382
ROCK	2,924,076	144	142,398	94	38,445	73	16.64	20.91	1,437
SALINE	14,464,124	453	545,399	347	20,022	131	6.87	7.31	1,519
SARPY	5,884,467	146	253,174	107	3,172	17	0.31	0.34	2,302
SAUNDERS	18,752,453	485	731,805	385	19,710	124	5.82	6.24	1,825
SCOTTS BLUFF	7,647,862	311	309,661	196	30,033	87	1.59	1.73	1,528
SEWARD	16,660,094	371	652,883	307	7,570	45	6.29	6.72	2,101
SHERIDAN	7,305,338	315	361,453	224	45,716	120	10.68	14.65	1,572
SHERMAN	5,178,606	206	181,446	134	25,901	83	15.18	16.41	1,269
SIOUX	443,172	42	43,504	25	7,225	17	7.22	17.21	1,611
STANTON	1,764,320	125	108,125	80	9,061	43	4.28	7.31	1,288
THAYER	12,528,828	369	458,587	271	8,772	54	15.52	16.12	1,615
THOMAS	1,924,386	54	85,715	38	15,502	27	23.06	25.80	2,198
THURSTON	5,584,282	197	216,493	133	16,142	57	10.55	12.86	1,484
VALLEY	6,347,745	228	270,293	162	21,889	68	11.89	14.44	1,595
WASHINGTON	7,775,311	226	289,048	171	6,583	45	2.20	2.05	1,615
WAYNE	6,793,109	262	252,008	190	15,169	89	6.42	6.90	1,262
WEBSTER	5,676,313	201	188,943	150	12,412	47	12.29	12.35	1,224
WHEELER	1,230,281	62	95,317	42	12,061	22	19.99	34.33	2,269
YORK	26,240,103	593	1,011,380	504	9,085	55	11.33	12.06	1,942
COUNTY TOTAL	863,340,577	26,312	35,568,905	19,323	1,731,561	6,319	2.68%	2.91%	1,772
UNALLOCATED	131,843,406	1,567	998,121	1,278	3,073	18	0.87	1.20	780
TOTAL STATE	\$995,183,983	27,879	\$36,567,025	20,601	\$1,734,634	6,337	2.10%	2.80%	\$1,713

TABLE 3 — 2000 INDIVIDUAL INCOME TAX LIABILITY BY COUNTY

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
ADAMS COUNTY					BURT COUNTY				
Less than 10	3,360	\$53,501	1,108	0.31%	Less than 10	1,041	\$19,655	262	0.69%
10-24,999	3,074	809,276	2,923	4.69	10-24,999	820	182,871	751	6.45
25-49,999	3,664	3,081,201	3,651	17.87	25-49,999	984	765,018	963	26.99
50-99,999	2,523	5,795,205	2,520	33.61	50-99,999	562	1,226,654	560	43.28
100,000 +	625	7,501,631	618	43.51	100,000 +	87	640,014	86	22.58
TOTAL	13,246	\$17,240,814	10,820	100.00%	TOTAL	3,494	\$2,834,212	2,622	100.00%
ANTELOPE COUNTY					BUTLER COUNTY				
Less than 10	967	\$12,637	232	0.59%	Less than 10	995	\$16,601	329	0.47%
10-24,999	689	144,145	616	6.76	10-24,999	928	235,884	871	6.74
25-49,999	755	575,830	751	27.02	25-49,999	1,173	970,389	1,170	27.71
50-99,999	336	748,709	336	35.13	50-99,999	704	1,550,203	703	44.27
100,000 +	65	650,099	65	30.50	100,000 +	94	728,272	93	20.80
TOTAL	2,812	\$2,131,420	2,000	100.00%	TOTAL	3,894	\$3,501,348	3,166	100.00%
ARTHUR COUNTY					CASS COUNTY				
Less than 10	66	\$1,235	20	1.02%	Less than 10	2,331	\$38,704	727	0.26%
10-24,999	38	5,580	31	4.60	10-24,999	2,248	592,506	2,075	4.05
25-49,999	37	27,057	37	22.30	25-49,999	2,897	2,490,314	2,856	17.02
50-99,999	14	30,734	14	25.33	50-99,999	2,767	6,420,794	2,756	43.89
100,000 +	*	*	*	*	100,000 +	645	5,085,493	641	34.77
TOTAL	160	\$121,342	107	100.00%	TOTAL	10,888	\$14,627,811	9,055	100.00%
BANNER COUNTY					CEDAR COUNTY				
Less than 10	78	\$859	22	0.59%	Less than 10	1,299	\$19,602	395	0.62%
10-24,999	55	9,652	47	6.59	10-24,999	947	223,748	869	7.07
25-49,999	59	40,548	58	27.66	25-49,999	1,201	914,587	1,184	28.90
50-99,999	25	57,628	25	39.32	50-99,999	609	1,258,851	609	39.77
100,000 +	*	*	*	*	100,000 +	102	748,352	101	23.64
TOTAL	221	\$146,571	156	100.00%	TOTAL	4,158	\$3,165,141	3,158	100.00%
BLAINE COUNTY					CHASE COUNTY				
Less than 10	87	\$812	18	0.28%	Less than 10	581	\$9,665	185	0.48%
10-24,999	64	10,150	56	3.48	10-24,999	435	96,281	398	4.82
25-49,999	58	39,067	58	13.40	25-49,999	524	420,567	521	21.06
50-99,999	24	53,196	24	18.24	50-99,999	283	676,431	283	33.87
100,000 +	14	188,408	14	64.60	100,000 +	87	794,263	87	39.77
TOTAL	247	\$291,633	170	100.00%	TOTAL	1,910	\$1,997,206	1,474	100.00%
BOONE COUNTY					CHERRY COUNTY				
Less than 10	920	\$14,306	264	0.55%	Less than 10	865	\$10,776	225	0.45%
10-24,999	696	157,825	638	6.11	10-24,999	622	140,591	583	5.92
25-49,999	786	623,643	783	24.16	25-49,999	614	471,454	612	19.86
50-99,999	396	877,625	395	33.99	50-99,999	325	766,767	325	32.31
100,000 +	69	908,257	69	35.18	100,000 +	90	983,892	90	41.45
TOTAL	2,867	\$2,581,656	2,149	100.00%	TOTAL	2,516	\$2,373,480	1,835	100.00%
BOX BUTTE COUNTY					CHEYENNE COUNTY				
Less than 10	1,620	\$24,608	457	0.38%	Less than 10	1,272	\$22,136	408	0.42%
10-24,999	1,161	263,585	1,048	4.09	10-24,999	1,104	270,653	1,042	5.19
25-49,999	1,388	1,224,173	1,360	18.97	25-49,999	1,200	1,032,449	1,195	19.78
50-99,999	1,387	3,277,940	1,383	50.81	50-99,999	917	2,151,688	914	41.23
100,000 +	218	1,661,329	216	25.75	100,000 +	183	1,741,927	183	33.38
TOTAL	5,774	\$6,451,634	4,464	100.00%	TOTAL	4,676	\$5,218,853	3,742	100.00%
BOYD COUNTY					CLAY COUNTY				
Less than 10	416	\$4,025	87	0.64%	Less than 10	1,023	\$12,829	281	0.37%
10-24,999	264	48,245	230	7.68	10-24,999	803	189,908	747	5.54
25-49,999	262	185,691	261	29.54	25-49,999	977	808,806	976	23.59
50-99,999	107	230,793	107	36.72	50-99,999	622	1,431,209	622	41.74
100,000 +	24	159,769	23	25.42	100,000 +	110	986,122	109	28.76
TOTAL	1,073	\$628,524	708	100.00%	TOTAL	3,535	\$3,428,874	2,735	100.00%
BROWN COUNTY					COLFAX COUNTY				
Less than 10	570	\$5,874	138	0.44%	Less than 10	1,318	\$23,396	431	0.60%
10-24,999	404	88,599	373	6.68	10-24,999	1,222	290,070	1,143	7.41
25-49,999	363	280,557	361	21.16	25-49,999	1,423	1,087,059	1,416	27.77
50-99,999	197	469,646	197	35.43	50-99,999	709	1,556,442	708	39.76
100,000 +	44	481,025	44	36.28	100,000 +	97	957,227	97	24.46
TOTAL	1,578	\$1,325,700	1,113	100.00%	TOTAL	4,769	\$3,914,194	3,795	100.00%
BUFFALO COUNTY					CUMING COUNTY				
Less than 10	5,108	\$97,562	1,816	0.40%	Less than 10	1,282	\$45,626	393	1.16%
10-24,999	4,556	1,202,557	4,325	4.98	10-24,999	1,031	257,535	958	6.55
25-49,999	4,776	4,092,754	4,756	16.94	25-49,999	1,189	951,722	1,175	24.20
50-99,999	3,711	8,619,948	3,707	35.67	50-99,999	689	1,507,328	686	38.34
100,000 +	944	10,152,949	943	42.01	100,000 +	130	1,169,737	130	29.75
TOTAL	19,095	\$24,165,770	15,547	100.00%	TOTAL	4,321	\$3,931,948	3,342	100.00%

* Data is suppressed to avoid releasing confidential information.

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
CUSTER COUNTY					FRANKLIN COUNTY				
Less than 10	1,709	\$21,640	410	0.53%	Less than 10	524	\$6,789	130	0.52%
10-24,999	1,147	253,457	1,067	6.26	10-24,999	405	87,011	375	6.64
25-49,999	1,351	1,039,944	1,343	25.69	25-49,999	440	338,554	435	25.84
50-99,999	719	1,582,638	717	39.09	50-99,999	222	499,831	221	38.16
100,000 +	128	1,150,730	128	28.42	100,000 +	38	377,807	38	28.84
TOTAL	5,054	\$4,048,410	3,665	100.00%	TOTAL	1,629	\$1,309,991	1,199	100.00%
DAKOTA COUNTY					FRONTIER COUNTY				
Less than 10	1,928	\$23,539	526	0.40%	Less than 10	420	\$6,545	113	0.68%
10-24,999	2,201	394,920	1,663	6.70	10-24,999	269	57,777	241	6.04
25-49,999	2,375	1,303,182	1,893	22.12	25-49,999	340	274,496	339	28.68
50-99,999	1,542	2,377,306	1,358	40.35	50-99,999	186	410,813	184	42.93
100,000 +	247	1,792,864	239	30.43	100,000 +	28	207,412	27	21.67
TOTAL	8,293	\$5,891,811	5,679	100.00%	TOTAL	1,243	\$957,043	904	100.00%
DAWES COUNTY					FURNAS COUNTY				
Less than 10	1,133	\$19,891	302	0.64%	Less than 10	808	\$9,088	184	0.41%
10-24,999	923	203,215	838	6.53	10-24,999	628	133,040	561	5.97
25-49,999	804	656,080	794	21.08	25-49,999	779	586,902	766	26.33
50-99,999	550	1,280,780	548	41.16	50-99,999	367	855,542	365	38.38
100,000 +	118	951,708	117	30.59	100,000 +	69	644,789	69	28.92
TOTAL	3,528	\$3,111,673	2,599	100.00%	TOTAL	2,651	\$2,229,361	1,945	100.00%
DAWSON COUNTY					GAGE COUNTY				
Less than 10	2,663	\$38,951	732	0.42%	Less than 10	2,554	\$43,827	815	0.44%
10-24,999	2,749	683,175	2,586	7.38	10-24,999	2,600	673,377	2,429	6.83
25-49,999	3,127	2,402,640	3,117	25.97	25-49,999	2,774	2,328,123	2,751	23.61
50-99,999	1,566	3,423,359	1,566	37.00	50-99,999	1,850	4,206,587	1,847	42.67
100,000 +	246	2,703,726	246	29.22	100,000 +	312	2,607,388	309	26.45
TOTAL	10,351	\$9,251,851	8,247	100.00%	TOTAL	10,090	\$9,859,302	8,151	100.00%
DEUEL COUNTY					GARDEN COUNTY				
Less than 10	304	\$3,859	92	0.44%	Less than 10	323	\$7,444	70	0.78%
10-24,999	207	42,780	182	4.90	10-24,999	258	51,763	232	5.44
25-49,999	280	221,707	273	25.39	25-49,999	245	203,599	241	21.41
50-99,999	148	327,059	148	37.46	50-99,999	130	311,523	129	32.76
100,000 +	34	277,639	34	31.80	100,000 +	30	376,684	30	39.61
TOTAL	973	\$873,044	729	100.00%	TOTAL	986	\$951,014	702	100.00%
DIXON COUNTY					GARFIELD COUNTY				
Less than 10	823	\$11,085	232	0.58%	Less than 10	380	\$2,767	69	0.37%
10-24,999	663	146,682	573	7.63	10-24,999	246	54,095	231	7.21
25-49,999	858	570,113	775	29.64	25-49,999	251	182,482	248	24.33
50-99,999	364	783,478	410	40.74	50-99,999	94	216,639	94	28.88
100,000 +	129	411,870	51	21.42	100,000 +	21	294,053	21	39.21
TOTAL	2,837	\$1,923,228	2,041	100.00%	TOTAL	992	\$750,037	663	100.00%
DODGE COUNTY					GOSPER COUNTY				
Less than 10	4,489	\$73,806	1,425	0.35%	Less than 10	230	\$3,250	70	0.36%
10-24,999	4,122	1,049,009	3,856	4.98	10-24,999	216	54,191	207	6.05
25-49,999	4,822	4,203,048	4,792	19.97	25-49,999	253	206,419	252	23.04
50-99,999	3,522	7,971,878	3,512	37.87	50-99,999	165	393,395	165	43.91
100,000 +	742	7,751,944	742	36.83	100,000 +	29	238,577	29	26.63
TOTAL	17,697	\$21,049,685	14,327	100.00%	TOTAL	893	\$895,832	723	100.00%
DOUGLAS COUNTY					GRANT COUNTY				
Less than 10	46,818	\$1,130,774	15,867	0.26%	Less than 10	184	\$2,663	55	0.65%
10-24,999	50,549	13,906,603	47,554	3.19	10-24,999	120	19,931	106	4.86
25-49,999	56,385	51,696,990	55,223	11.86	25-49,999	106	79,956	106	19.52
50-99,999	49,963	121,910,974	49,709	27.96	50-99,999	71	165,268	71	40.34
100,000 +	20,712	247,336,391	20,575	56.73	100,000 +	16	141,864	16	34.63
TOTAL	224,427	\$435,981,731	188,928	100.00%	TOTAL	497	\$409,682	354	100.00%
DUNDY COUNTY					GREELEY COUNTY				
Less than 10	298	\$4,501	86	0.41%	Less than 10	488	\$5,368	119	0.67%
10-24,999	200	38,507	177	3.48	10-24,999	326	72,884	293	9.10
25-49,999	248	190,276	242	17.21	25-49,999	322	235,840	320	29.43
50-99,999	126	292,076	125	26.42	50-99,999	128	291,407	126	36.37
100,000 +	48	580,029	48	52.47	100,000 +	27	195,745	27	24.43
TOTAL	920	\$1,105,389	678	100.00%	TOTAL	1,291	\$801,244	885	100.00%
FILLMORE COUNTY					HALL COUNTY				
Less than 10	864	\$16,256	276	0.48%	Less than 10	5,887	\$99,685	1,810	0.33%
10-24,999	700	171,916	658	5.09	10-24,999	6,202	1,599,441	5,823	5.29
25-49,999	868	729,054	859	21.58	25-49,999	6,325	5,359,686	6,294	17.73
50-99,999	537	1,219,870	537	36.11	50-99,999	4,556	10,352,434	4,547	34.25
100,000 +	125	1,240,845	125	36.73	100,000 +	1,066	12,811,201	1,061	42.39
TOTAL	3,094	\$3,377,942	2,455	100.00%	TOTAL	24,036	\$30,222,447	19,535	100.00%

TABLE 3 — 2000 INDIVIDUAL INCOME TAX LIABILITY BY COUNTY (cont.)

Nebraska Department of Revenue

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
HAMILTON COUNTY					KEITH COUNTY				
Less than 10	1,106	\$24,159	365	0.52%	Less than 10	1,279	\$21,076	397	0.57%
10-24,999	886	220,175	827	4.71	10-24,999	987	228,330	919	6.17
25-49,999	1,174	991,168	1,171	21.22	25-49,999	995	808,170	990	21.84
50-99,999	859	1,994,684	858	42.71	50-99,999	630	1,434,043	627	38.75
100,000 +	176	1,439,932	175	30.83	100,000 +	139	1,208,945	138	32.67
TOTAL	4,201	\$4,670,117	3,396	100.00%	TOTAL	4,030	\$3,700,564	3,071	100.00%
HARLAN COUNTY					KEYA PAHA COUNTY				
Less than 10	431	\$4,745	99	0.45%	Less than 10	135	\$786	20	0.36%
10-24,999	347	78,669	316	7.48	10-24,999	76	15,960	70	7.38
25-49,999	384	297,956	375	28.32	25-49,999	83	59,981	83	27.75
50-99,999	213	465,641	213	44.26	50-99,999	35	82,637	35	38.23
100,000 +	29	205,136	29	19.50	100,000 +	*	*	*	*
TOTAL	1,404	\$1,052,148	1,032	100.00%	TOTAL	333	\$216,160	212	100.00%
HAYES COUNTY					KIMBALL COUNTY				
Less than 10	101	\$1,240	30	0.92%	Less than 10	575	\$8,135	158	0.48%
10-24,999	65	12,176	60	9.00	10-24,999	489	114,708	463	6.75
25-49,999	74	57,076	74	42.20	25-49,999	475	385,488	467	22.68
50-99,999	22	47,567	22	35.17	50-99,999	287	668,168	287	39.32
100,000 +	*	*	*	*	100,000 +	60	523,010	59	30.77
TOTAL	265	\$135,259	189	100.00%	TOTAL	1,886	\$1,699,510	1,434	100.00%
HITCHCOCK COUNTY					KNOX COUNTY				
Less than 10	511	\$6,904	122	0.72%	Less than 10	1,317	\$16,657	353	0.57%
10-24,999	362	73,720	332	7.67	10-24,999	1,011	216,363	897	7.43
25-49,999	374	290,685	369	30.25	25-49,999	1,098	825,371	1,087	28.34
50-99,999	202	437,739	200	45.56	50-99,999	527	1,156,768	524	39.72
100,000 +	23	151,819	23	15.80	100,000 +	88	696,911	87	23.93
TOTAL	1,472	\$960,867	1,046	100.00%	TOTAL	4,041	\$2,912,070	2,948	100.00%
HOLT COUNTY					LANCASTER COUNTY				
Less than 10	1,825	\$25,219	520	0.68%	Less than 10	24,944	\$535,776	9,130	0.29%
10-24,999	1,184	256,003	1,072	6.89	10-24,999	27,278	7,732,350	26,088	4.15
25-49,999	1,281	959,877	1,270	25.82	25-49,999	29,795	27,579,430	29,581	14.81
50-99,999	625	1,408,661	624	37.90	50-99,999	25,488	60,999,998	25,438	32.75
100,000 +	125	1,067,473	125	28.72	100,000 +	7,996	89,431,470	7,961	48.01
TOTAL	5,040	\$3,717,233	3,611	100.00%	TOTAL	115,501	\$186,279,025	98,198	100.00%
HOOKER COUNTY					LINCOLN COUNTY				
Less than 10	144	\$1,782	46	0.54%	Less than 10	4,206	\$61,226	1,198	0.33%
10-24,999	95	22,250	86	6.76	10-24,999	3,428	760,255	3,008	4.09
25-49,999	111	81,159	110	24.66	25-49,999	3,810	3,286,805	3,719	17.70
50-99,999	51	111,813	48	33.98	50-99,999	3,445	8,034,358	3,433	43.27
100,000 +	*	*	*	*	100,000 +	633	6,424,874	633	34.60
TOTAL	408	\$329,075	297	100.00%	TOTAL	15,522	\$18,567,520	11,991	100.00%
HOWARD COUNTY					LOGAN COUNTY				
Less than 10	809	\$11,296	221	0.54%	Less than 10	150	\$1,747	34	0.49%
10-24,999	657	163,704	615	7.82	10-24,999	90	20,049	83	5.58
25-49,999	786	635,985	782	30.37	25-49,999	121	93,093	120	25.93
50-99,999	434	957,785	432	45.74	50-99,999	64	144,889	64	40.36
100,000 +	45	325,099	45	15.53	100,000 +	12	99,231	11	27.64
TOTAL	2,731	\$2,093,869	2,095	100.00%	TOTAL	437	\$359,008	312	100.00%
JEFFERSON COUNTY					LOUP COUNTY				
Less than 10	1,098	\$18,115	322	0.50%	Less than 10	66	\$250	6	0.26%
10-24,999	959	252,447	901	6.99	10-24,999	48	9,429	44	9.99
25-49,999	1,031	848,961	1,020	23.50	25-49,999	38	29,418	38	31.16
50-99,999	646	1,448,092	645	40.09	50-99,999	12	22,091	12	23.40
100,000 +	106	1,044,460	106	28.92	100,000 +	*	*	*	*
TOTAL	3,840	\$3,612,074	2,994	100.00%	TOTAL	168	\$94,395	104	100.00%
JOHNSON COUNTY					MADISON COUNTY				
Less than 10	608	\$7,380	159	0.45%	Less than 10	4,671	\$81,785	1,531	0.43%
10-24,999	492	117,990	466	7.18	10-24,999	4,212	1,043,796	3,983	5.48
25-49,999	574	468,910	573	28.55	25-49,999	4,404	3,662,343	4,381	19.23
50-99,999	322	712,477	322	43.37	50-99,999	3,410	7,849,609	3,406	41.23
100,000 +	49	335,881	49	20.45	100,000 +	652	6,402,541	644	33.63
TOTAL	2,045	\$1,642,638	1,569	100.00%	TOTAL	17,349	\$19,040,075	13,945	100.00%
KEARNEY COUNTY					MCPHERSON COUNTY				
Less than 10	745	\$13,423	259	0.45%	Less than 10	68	\$924	15	0.67%
10-24,999	624	158,072	590	5.34	10-24,999	39	7,584	33	5.54
25-49,999	832	676,050	827	22.82	25-49,999	41	28,666	41	20.93
50-99,999	585	1,325,755	584	44.76	50-99,999	23	50,068	23	36.56
100,000 +	103	788,674	103	26.63	100,000 +	*	*	*	*
TOTAL	2,889	\$2,961,975	2,363	100.00%	TOTAL	177	\$136,931	118	100.00%

* Data is suppressed to avoid releasing confidential information.

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
MERRICK COUNTY					PLATTE COUNTY				
Less than 10	986	\$13,995	287	0.47%	Less than 10	3,973	\$83,378	1,498	0.47%
10-24,999	854	205,122	792	6.96	10-24,999	3,344	888,796	3,174	4.96
25-49,999	981	778,137	976	26.39	25-49,999	4,182	3,552,954	4,167	19.84
50-99,999	505	1,076,676	501	36.52	50-99,999	3,077	7,056,519	3,071	39.40
100,000 +	83	874,293	83	29.65	100,000 +	621	6,326,608	620	35.33
TOTAL	3,409	\$2,948,223	2,639	100.00%	TOTAL	15,197	\$17,908,255	12,530	100.00%
MORRILL COUNTY					POLK COUNTY				
Less than 10	732	\$6,834	150	0.37%	Less than 10	657	\$8,814	215	0.40%
10-24,999	569	126,882	520	6.83	10-24,999	498	127,885	469	5.80
25-49,999	592	461,776	588	24.87	25-49,999	665	538,840	662	24.44
50-99,999	298	694,957	298	37.42	50-99,999	414	939,053	414	42.60
100,000 +	57	566,499	57	30.51	100,000 +	78	589,835	78	26.76
TOTAL	2,248	\$1,856,948	1,613	100.00%	TOTAL	2,312	\$2,204,428	1,838	100.00%
NANCE COUNTY					RED WILLOW COUNTY				
Less than 10	547	\$4,953	130	0.43%	Less than 10	1,462	\$21,942	428	0.45%
10-24,999	427	98,348	389	8.57	10-24,999	1,241	280,858	1,129	5.81
25-49,999	491	375,161	487	32.68	25-49,999	1,342	1,038,805	1,320	21.48
50-99,999	223	483,568	222	42.13	50-99,999	880	2,002,333	879	41.39
100,000 +	23	185,794	23	16.19	100,000 +	171	1,493,271	170	30.87
TOTAL	1,711	\$1,147,824	1,251	100.00%	TOTAL	5,096	\$4,837,209	3,926	100.00%
NEMAHA COUNTY					RICHARDSON COUNTY				
Less than 10	849	\$11,053	244	0.29%	Less than 10	1,235	\$12,893	310	0.42%
10-24,999	682	167,592	635	4.42	10-24,999	1,112	218,671	942	7.11
25-49,999	793	648,805	784	17.12	25-49,999	1,091	778,071	1,028	25.29
50-99,999	640	1,641,041	637	43.31	50-99,999	608	1,261,782	600	41.01
100,000 +	164	1,320,528	164	34.85	100,000 +	99	805,626	97	26.18
TOTAL	3,128	\$3,789,019	2,464	100.00%	TOTAL	4,145	\$3,077,042	2,977	100.00%
NUCKOLLS COUNTY					ROCK COUNTY				
Less than 10	706	\$9,064	198	0.55%	Less than 10	299	\$3,986	68	0.68%
10-24,999	600	128,689	552	7.85	10-24,999	197	42,893	181	7.36
25-49,999	610	451,834	604	27.57	25-49,999	202	152,968	200	26.25
50-99,999	295	634,788	292	38.74	50-99,999	89	200,700	89	34.44
100,000 +	52	414,299	52	25.28	100,000 +	24	182,282	24	31.28
TOTAL	2,263	\$1,638,673	1,698	100.00%	TOTAL	811	\$582,829	562	100.00%
OTOE COUNTY					SALINE COUNTY				
Less than 10	1,658	\$26,804	511	0.38%	Less than 10	1,621	\$24,765	494	0.39%
10-24,999	1,531	381,143	1,430	5.36	10-24,999	1,419	359,773	1,337	5.62
25-49,999	1,817	1,522,622	1,799	21.40	25-49,999	2,003	1,673,955	1,994	26.14
50-99,999	1,389	3,123,155	1,382	43.90	50-99,999	1,229	2,777,304	1,228	43.37
100,000 +	275	2,061,072	275	28.97	100,000 +	189	1,568,215	188	24.49
TOTAL	6,670	\$7,114,795	5,397	100.00%	TOTAL	6,461	\$6,404,013	5,241	100.00%
PAWNEE COUNTY					SARPY COUNTY				
Less than 10	414	\$3,739	95	0.43%	Less than 10	8,621	\$189,716	3,297	0.29%
10-24,999	378	78,653	342	8.98	10-24,999	9,004	2,441,113	8,558	3.73
25-49,999	358	255,461	341	29.17	25-49,999	10,336	9,003,150	10,129	13.77
50-99,999	163	371,679	162	42.44	50-99,999	11,286	26,886,017	11,208	41.13
100,000 +	25	166,279	25	18.99	100,000 +	3,422	26,853,994	3,406	41.08
TOTAL	1,338	\$875,811	965	100.00%	TOTAL	42,669	\$65,373,990	36,598	100.00%
PERKINS COUNTY					SAUNDERS COUNTY				
Less than 10	422	\$7,610	134	0.58%	Less than 10	2,186	\$60,136	673	0.59%
10-24,999	317	67,314	279	5.13	10-24,999	1,975	520,360	1,868	5.09
25-49,999	337	266,436	335	20.32	25-49,999	2,329	1,977,958	2,311	19.34
50-99,999	214	462,714	212	35.29	50-99,999	2,044	4,751,426	2,035	46.45
100,000 +	64	506,982	63	38.67	100,000 +	340	2,918,255	340	28.53
TOTAL	1,354	\$1,311,056	1,023	100.00%	TOTAL	8,874	\$10,228,136	7,227	100.00%
PHELPS COUNTY					SCOTTS BLUFF COUNTY				
Less than 10	1,236	\$19,499	394	0.39%	Less than 10	4,451	\$58,299	1,072	0.37%
10-24,999	901	223,981	839	4.44	10-24,999	4,226	972,067	3,907	6.23
25-49,999	1,173	968,523	1,164	19.20	25-49,999	3,852	3,152,654	3,827	20.21
50-99,999	913	2,059,733	907	40.83	50-99,999	2,522	5,813,173	2,514	37.26
100,000 +	186	1,773,187	186	35.15	100,000 +	567	5,605,518	567	35.93
TOTAL	4,409	\$5,044,923	3,490	100.00%	TOTAL	15,618	\$15,601,711	11,887	100.00%
PIERCE COUNTY					SEWARD COUNTY				
Less than 10	1,022	\$15,339	305	0.56%	Less than 10	1,701	\$32,754	629	0.38%
10-24,999	718	170,771	667	6.27	10-24,999	1,366	355,521	1,288	4.16
25-49,999	813	653,340	808	23.98	25-49,999	1,846	1,573,706	1,838	18.42
50-99,999	624	1,393,516	623	51.14	50-99,999	1,722	3,919,166	1,718	45.88
100,000 +	69	491,867	67	18.05	100,000 +	314	2,661,100	314	31.15
TOTAL	3,246	\$2,724,833	2,470	100.00%	TOTAL	6,949	\$8,542,247	5,787	100.00%

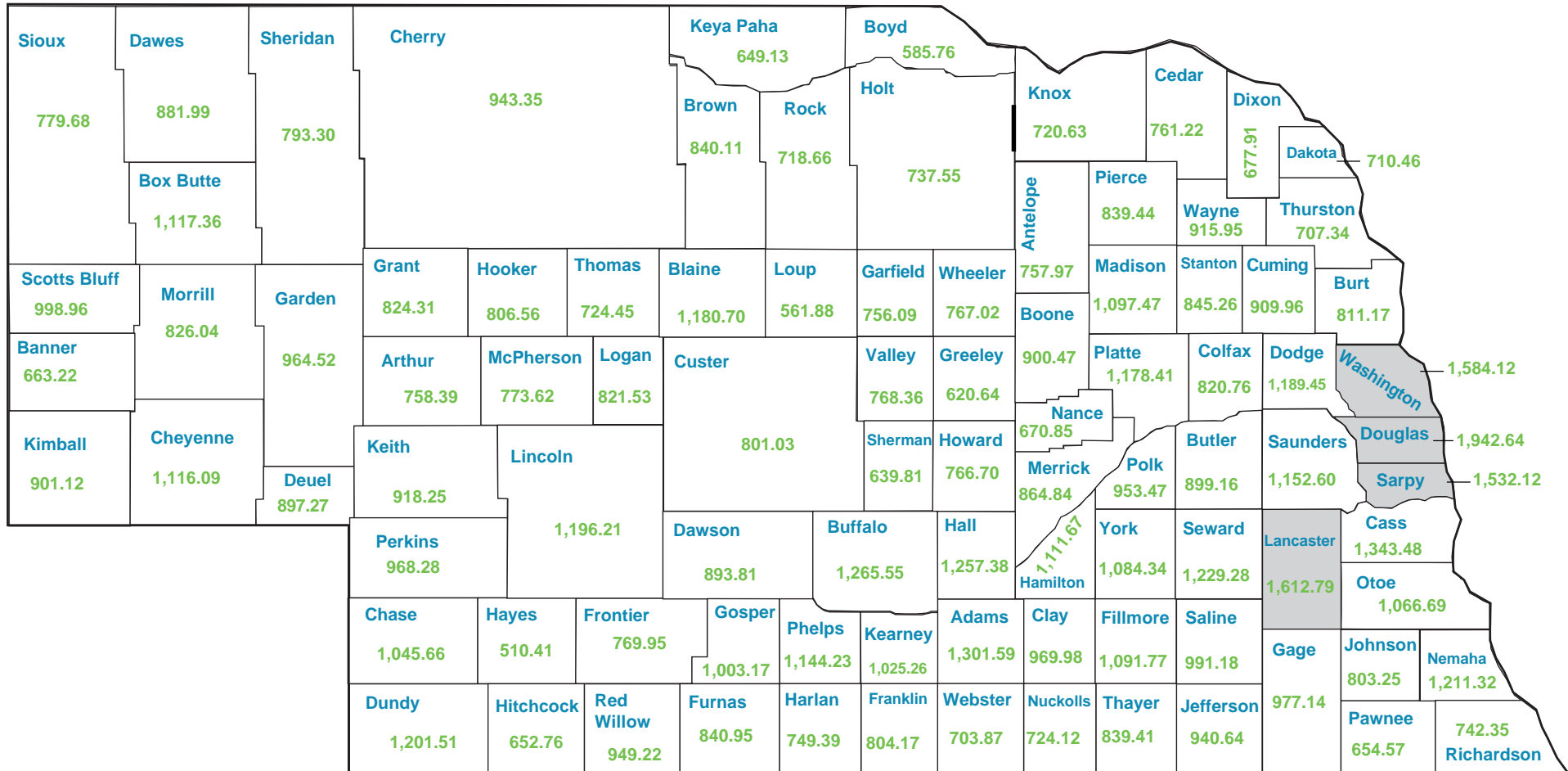
TABLE 3 — 2000 INDIVIDUAL INCOME TAX LIABILITY BY COUNTY (cont.)

Nebraska Department of Revenue

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
SHERIDAN COUNTY					WASHINGTON COUNTY				
Less than 10	930	\$11,233	245	0.53%	Less than 10	1,864	\$36,384	650	0.29%
10-24,999	660	140,632	617	6.66	10-24,999	1,472	399,140	1,401	3.17
25-49,999	662	510,236	657	24.17	25-49,999	1,945	1,709,464	1,933	13.59
50-99,999	324	786,220	323	37.24	50-99,999	2,094	4,839,075	2,090	38.47
100,000 +	85	662,638	83	31.39	100,000 +	566	5,595,418	564	44.48
TOTAL	2,661	\$2,110,960	1,925	100.00%	TOTAL	7,941	\$12,579,481	6,638	100.00%
SHERMAN COUNTY					WAYNE COUNTY				
Less than 10	482	\$5,366	113	0.59%	Less than 10	1,003	\$18,013	332	0.58%
10-24,999	352	77,969	309	8.64	10-24,999	814	211,794	773	6.82
25-49,999	381	293,266	381	32.51	25-49,999	853	679,266	847	21.86
50-99,999	177	361,226	177	40.04	50-99,999	623	1,467,517	623	47.23
100,000 +	18	164,307	18	18.21	100,000 +	99	730,327	98	23.51
TOTAL	1,410	\$902,134	998	100.00%	TOTAL	3,392	\$3,106,916	2,673	100.00%
SIOUX COUNTY					WEBSTER COUNTY				
Less than 10	106	\$1,054	22	0.81%	Less than 10	555	\$7,665	137	0.61%
10-24,999	70	14,876	64	11.38	10-24,999	466	108,719	434	8.63
25-49,999	73	57,364	73	43.89	25-49,999	488	371,136	481	29.46
50-99,999	25	57,392	25	43.92	50-99,999	248	541,365	248	42.97
100,000 +	*	*	*	*	100,000 +	33	231,040	33	18.34
TOTAL	281	\$219,089	191	100.00%	TOTAL	1,790	\$1,259,924	1,333	100.00%
STANTON COUNTY					WHEELER COUNTY				
Less than 10	437	\$5,078	118	0.41%	Less than 10	101	\$628	14	0.27%
10-24,999	347	84,854	325	6.81	10-24,999	86	18,059	80	7.74
25-49,999	419	337,466	415	27.07	25-49,999	77	54,069	77	23.19
50-99,999	241	517,640	240	41.52	50-99,999	27	66,539	27	28.54
100,000 +	31	301,727	31	24.20	100,000 +	13	93,879	13	40.26
TOTAL	1,475	\$1,246,765	1,129	100.00%	TOTAL	304	\$233,174	211	100.00%
THAYER COUNTY					YORK				
Less than 10	882	\$11,166	251	0.47%	Less than 10	1,788	\$33,954	692	0.47%
10-24,999	691	165,971	624	6.98	10-24,999	1,511	381,369	1,425	5.24
25-49,999	732	578,380	724	24.34	25-49,999	1,801	1,526,426	1,796	20.97
50-99,999	463	1,023,343	461	43.06	50-99,999	1,416	3,076,344	1,339	42.26
100,000 +	63	597,497	63	25.14	100,000 +	197	2,261,058	269	31.06
TOTAL	2,831	\$2,376,356	2,123	100.00%	TOTAL	6,713	\$7,279,151	5,521	100.00%
THOMAS COUNTY					COUNTIES TOTAL				
Less than 10	140	\$6,623	38	2.38%	Less than 10	187,174	\$3,576,156	60,209	0.33%
10-24,999	102	21,612	93	7.77	10-24,999	178,151	46,103,297	166,485	4.24
25-49,999	89	60,300	86	21.68	25-49,999	199,135	171,677,047	196,073	15.79
50-99,999	41	100,558	41	36.15	50-99,999	156,943	368,395,831	156,139	33.89
100,000 +	12	89,095	12	32.03	100,000 +	46,109	497,241,642	45,850	45.74
TOTAL	384	\$278,189	270	100.00%	TOTAL	767,512	\$1,086,993,972	624,756	100.00%
THURSTON COUNTY					COUNTIES UNALLOCATED				
Less than 10	603	\$6,034	124	0.44%	Less than 10	12,945	\$1,839,276	4,189	2.27%
10-24,999	527	95,448	374	7.00	10-24,999	18,811	3,483,821	17,449	4.30
25-49,999	486	307,309	407	22.55	25-49,999	22,872	11,696,582	22,194	14.43
50-99,999	264	483,703	232	35.49	50-99,999	21,303	23,570,828	20,521	29.09
100,000 +	47	470,553	46	34.52	100,000 +	13,611	40,449,219	12,300	49.91
TOTAL	1,927	\$1,363,047	1,183	100.00%	TOTAL	89,542	\$81,039,726	76,653	100.00%
VALLEY COUNTY					STATE TOTAL				
Less than 10	690	\$8,624	175	0.55%	Less than 10	200,119	\$5,415,432	64,398	0.46%
10-24,999	473	108,953	439	6.95	10-24,999	196,962	49,587,118	183,934	4.25
25-49,999	552	408,640	549	26.07	25-49,999	222,007	183,373,629	218,267	15.70
50-99,999	272	592,118	271	37.78	50-99,999	178,246	391,966,660	176,660	33.56
100,000 +	53	449,122	52	28.65	100,000 +	59,720	537,690,860	58,150	46.03
TOTAL	2,040	\$1,567,457	1,486	100.00%	TOTAL	857,054	\$1,168,033,698	701,409	100.00%

* Data is suppressed to avoid releasing confidential information.

TABLE 4 — INDIVIDUAL INCOME TAX LIABILITY PER RETURN FOR 2000

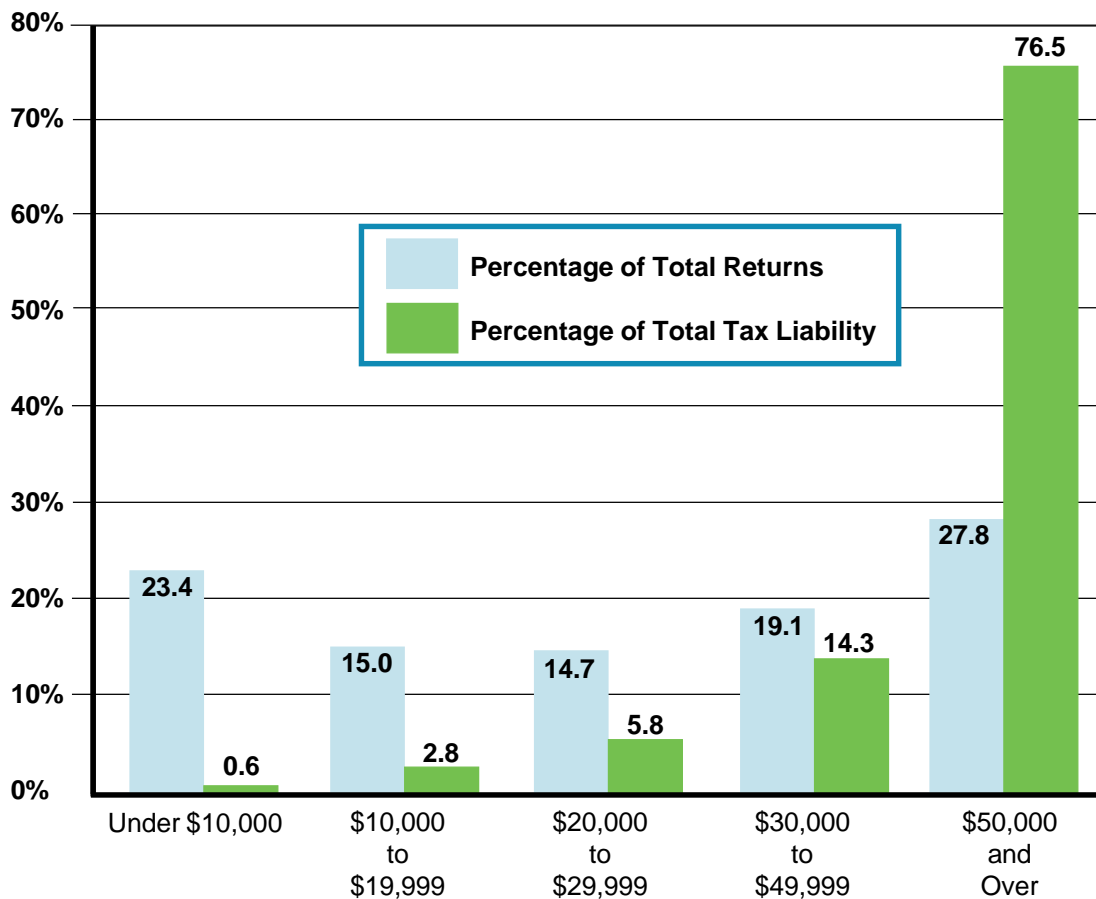


All county average: \$1,416.26

Counties above average are noted by shaded area on the map.

TABLE 5 — TOTAL 2000 INDIVIDUAL INCOME TAX LIABILITY

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF NONRESIDENT RETURNS	NUMBER OF RESIDENT RETURNS	TOTAL RETURNS	NUMBER OF RETURNS WITH TAX LIABILITY	CALCULATED LIABILITY AMOUNT	PERCENT OF TOTAL
Less than 0	499	5,758	6,257	380	\$682,800	0.18%
0 - 4,999	7,644	128,168	135,812	18,689	2,106,211	0.04
5,000 - 9,999	4,922	53,128	58,050	50,283	4,540,766	0.35
10,000 - 14,999	5,822	52,923	58,745	55,373	12,638,400	0.96
15,000 - 19,999	6,849	63,256	70,105	68,440	24,767,754	1.89
20,000 - 24,999	6,887	61,225	68,112	67,233	35,235,850	2.69
25,000 - 29,999	5,936	52,129	58,065	57,653	40,830,706	3.11
30,000 - 34,999	5,085	43,218	48,303	47,957	42,727,089	3.26
35,000 - 39,999	4,734	37,844	42,578	42,359	45,315,447	3.45
40,000 - 44,999	4,294	34,248	38,542	38,354	48,764,159	3.72
45,000 - 49,999	4,070	30,449	34,519	34,357	50,719,548	3.87
50,000 - 54,999	3,655	27,855	31,510	31,355	52,802,968	4.03
55,000 - 59,999	3,321	24,983	28,304	28,172	53,876,211	4.11
60,000 - 74,999	8,065	56,396	64,461	64,134	153,840,785	11.73
75,000 - 99,999	7,543	46,428	53,971	53,593	181,049,136	13.80
100,000 - 199,999	8,210	34,855	43,065	42,547	240,273,022	18.32
200,000 - 499,999	3,472	8,233	11,705	11,319	148,140,397	11.29
500,000 - 999,999	1,173	1,519	2,692	2,500	62,295,382	4.75
1,000,000 or more	1,440	818	2,258	1,920	111,100,169	8.47
Total	93,621	763,433	857,054	716,618	\$1,311,706,800	100.00%



Federal Adjusted Gross Income

TABLE 6 — 2000 RESIDENT INDIVIDUAL INCOME TAX LIABILITY

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NUMBER OF RETURNS WITH TAX LIABILITY	FEDERAL ADJUSTED GROSS INCOME	CALCULATED LIABILITY AMOUNT	PERCENT OF TOTAL
Less than 0	5,758	317	\$0	\$519,346	0.04%
0 - 4,999	128,168	18,052	110,713,851	569,935	0.05
5,000 - 9,999	53,128	46,530	399,898,917	4,383,359	0.36
10,000 - 14,999	52,923	50,229	664,027,377	12,155,281	0.99
15,000 - 19,999	63,256	62,074	1,108,072,181	23,786,825	1.93
20,000 - 24,999	61,225	60,607	1,375,065,758	33,610,959	2.73
25,000 - 29,999	52,129	51,883	1,429,405,428	38,911,193	3.16
30,000 - 34,999	43,218	43,057	1,401,891,948	40,702,540	3.31
35,000 - 39,999	37,844	37,768	1,417,340,450	43,097,186	3.50
40,000 - 44,999	34,248	34,186	1,453,660,545	46,363,596	3.77
45,000 - 49,999	30,449	30,402	1,445,562,808	48,076,937	3.91
50,000 - 54,999	27,855	27,819	1,461,080,594	50,125,102	4.07
55,000 - 59,999	24,983	24,951	1,435,648,479	51,128,762	4.15
60,000 - 74,999	56,396	56,353	3,770,946,098	145,553,449	11.83
75,000 - 99,999	46,428	46,389	3,973,339,454	170,823,269	13.88
100,000 - 199,999	34,855	34,820	4,542,865,766	225,330,560	18.31
200,000 - 499,999	8,233	8,204	2,386,104,850	138,281,380	11.24
500,000 - 999,999	1,519	1,503	1,017,895,170	58,229,417	4.73
1,000,000 or more	818	781	2,900,145,330	98,949,491	8.04
Total	763,433	635,925	\$32,293,665,004	\$1,230,598,587	100.00%

TABLE 7 — ADJUSTMENTS TO 2000 RESIDENT INDIVIDUAL INCOME TAX RETURNS

FEDERAL ADJUSTED GROSS INCOME	NEBRASKA ITEMIZED DEDUCTIONS	ADJUSTMENTS INCREASING FEDERAL AGI	ADJUSTMENTS DECREASING FEDERAL AGI	NEBRASKA NET TAXABLE INCOME
Less than 0	\$16,841,689	\$251,687,707	\$199,838,101	\$2,909,421
0 - 4,999	3,527,019	4,183,981	4,575,267	18,830,705
5,000 - 9,999	7,235,493	4,179,698	5,978,831	161,118,383
10,000 - 14,999	19,316,875	4,622,166	10,059,912	392,468,282
15,000 - 19,999	36,652,636	4,847,596	16,648,176	734,197,540
20,000 - 24,999	53,489,721	3,780,536	16,878,990	995,128,794
25,000 - 29,999	67,550,829	3,726,367	16,190,967	1,089,249,007
30,000 - 34,999	80,957,990	3,435,965	16,021,953	1,096,342,857
35,000 - 39,999	92,523,857	3,978,483	15,920,695	1,128,547,346
40,000 - 44,999	102,183,547	3,438,836	15,028,295	1,174,998,108
45,000 - 49,999	109,056,807	4,111,765	16,272,182	1,183,345,845
50,000 - 54,999	115,577,334	4,568,398	15,052,363	1,210,601,001
55,000 - 59,999	120,827,999	3,520,086	15,118,638	1,198,493,312
60,000 - 74,999	358,782,423	8,970,366	42,558,515	3,181,281,193
75,000 - 99,999	433,296,730	11,473,193	47,280,852	3,392,929,226
100,000 - 199,999	472,783,431	19,206,657	73,556,084	3,967,631,475
200,000 - 499,999	174,255,100	17,223,607	98,961,495	2,134,384,359
500,000 - 999,999	63,960,042	7,821,717	95,487,022	868,637,171
1,000,000 or more	305,291,285	40,075,125	1,185,202,122	1,476,515,291
Total	\$2,634,110,807	\$404,852,250	\$1,906,630,460	\$25,407,609,314

**TABLE 8 — 2000 INDIVIDUAL INCOME TAX LIABILITY
AND PAYMENTS FOR RESIDENT RETURNS**

FEDERAL ADJUSTED GROSS INCOME	NEBRASKA INCOME TAX	NEBRASKA MINIMUM TAX	TOTAL NEBRASKA INCOME TAX LIABILITY	PERSONAL CREDIT AMOUNT	WITHHOLDING PAYMENTS	ESTIMATED PAYMENTS
Less than 0	\$129,336	\$390,010	\$519,346	\$44,222	\$1,129,665	\$452,634
0 - 4,999	545,512	24,424	569,935	20,192	9,085,372	952,108
5,000 - 9,999	4,349,245	34,113	4,383,359	1,568,480	6,447,315	154,784
10,000 - 14,999	12,090,618	64,663	12,155,281	4,421,715	12,087,735	526,890
15,000 - 19,999	23,679,244	107,581	23,786,825	8,218,052	22,362,041	1,242,886
20,000 - 24,999	33,480,951	130,008	33,610,959	9,521,453	32,180,518	1,850,074
25,000 - 29,999	38,744,769	166,424	38,911,193	8,975,023	36,867,674	2,240,024
30,000 - 34,999	40,509,372	193,168	40,702,540	8,178,497	37,340,204	2,798,703
35,000 - 39,999	42,909,627	187,559	43,097,186	7,990,856	38,184,081	3,094,070
40,000 - 44,999	46,134,936	228,660	46,363,596	7,806,921	39,348,646	3,638,696
45,000 - 49,999	47,874,238	202,699	48,076,937	7,336,308	39,648,561	4,066,699
50,000 - 54,999	49,886,530	238,571	50,125,102	7,009,183	40,679,567	4,209,805
55,000 - 59,999	50,889,591	239,171	51,128,762	6,489,542	40,569,362	4,421,280
60,000 - 74,999	144,966,003	587,446	145,553,449	15,007,313	111,823,336	13,862,987
75,000 - 99,999	169,935,824	887,444	170,823,269	12,578,296	126,784,703	19,965,236
100,000 - 199,999	224,079,147	1,251,412	225,330,560	6,589,947	143,195,731	45,675,322
200,000 - 499,999	137,026,143	1,255,237	138,281,380	0	71,744,935	44,817,942
500,000 - 999,999	57,980,459	248,958	58,229,417	0	27,170,709	23,098,496
1,000,000 or more	98,631,075	318,416	98,949,491	0	31,344,464	45,788,288
Total	\$1,223,842,619	\$6,755,963	\$1,230,598,585	\$111,756,000	\$867,994,621	\$222,856,924

TABLE 9A — 2000 INDIVIDUAL INCOME REFUNDABLE TAX CREDITS

FEDERAL ADJUSTED GROSS INCOME	MOTOR FUEL TAX CREDIT		REFUNDABLE CHILD CARE CREDIT	
	Amount	# of Returns	Amount	# of Returns
Less than 0	\$288,710	771	\$14,494	29
0 - 4,999	419,375	1,758	919,353	2,437
5,000 - 9,999	41,651	214	48,380	133
10,000 - 14,999	87,563	404	368,182	1,033
15,000 - 19,999	156,002	733	1,313,026	3,022
20,000 - 24,999	185,684	818	1,305,049	3,514
25,000 - 29,999	193,641	775	433,464	2,578
30,000 - 34,999	176,130	693	0	0
35,000 - 39,999	157,890	630	104	1
40,000 - 44,999	137,117	546	0	0
45,000 - 49,999	101,211	417	0	0
50,000 - 54,999	87,084	373	0	0
55,000 - 59,999	87,354	358	0	0
60,000 - 74,999	153,641	658	0	0
75,000 - 99,999	117,391	443	0	0
100,000 - 199,999	124,793	361	0	0
200,000 - 499,999	31,720	72	0	0
500,000 - 999,999	8,553	14	0	0
1,000,000 or more	4,341	14	0	0
Total	\$2,559,852	10,052	\$4,402,051	12,747

TABLE 9B — 2000 INDIVIDUAL INCOME NONREFUNDABLE TAX CREDITS

FEDERAL ADJUSTED GROSS INCOME	PERSONAL EXEMPTION CREDIT		CREDIT FOR TAX PAID TO ANOTHER STATE		ELDERLY TAX CREDIT		CHILD CARE CREDIT		3800 CREDITS	
	Amount	# of Returns	Amount	# of Returns	Amount	# of Returns	Amount	# of Returns	Amount	# of Returns
Less than 0	\$44,222	314	\$2,011	7	\$0	0	\$0	0	\$225,935	1
0 - 4,999	20,192	300	1,286	149	942	4	0	0	0	0
5,000 - 9,999	1,568,480	17,822	43,204	1,154	1,658	70	0	0	0	0
10,000 - 14,999	4,421,715	42,554	133,690	1,332	21,541	207	0	0	173	2
15,000 - 19,999	8,218,052	60,028	277,158	1,745	11,465	144	452	1	247	4
20,000 - 24,999	9,521,453	59,976	460,455	1,978	6,162	42	0	0	0	0
25,000 - 29,999	8,975,023	51,620	549,757	1,824	0	0	48,693	559	375	1
30,000 - 34,999	8,178,497	42,940	635,246	1,721	0	0	264,035	2,938	708	5
35,000 - 39,999	7,990,856	37,707	672,662	1,592	0	0	289,727	3,206	1,232	2
40,000 - 44,999	7,806,921	34,129	755,930	1,580	0	0	343,475	3,551	583	2
45,000 - 49,999	7,336,308	30,358	801,898	1,541	151	1	380,270	3,657	4,143	6
50,000 - 54,999	7,009,183	27,795	801,969	1,420	299	2	378,316	3,614	3,987	8
55,000 - 59,999	6,489,542	24,938	786,718	1,278	30	1	372,323	3,474	0	0
60,000 - 74,999	15,007,313	56,330	2,341,335	3,347	0	0	806,573	7,569	5,204	13
75,000 - 99,999	12,578,296	46,348	2,744,666	3,135	253	1	608,681	5,770	19,842	20
100,000 - 199,999	6,589,947	33,758	3,712,132	2,974	0	0	323,822	3,191	112,712	52
200,000 - 499,999	0	0	3,301,064	1,132	0	0	48,379	491	193,738	40
500,000 - 999,999	0	0	1,448,676	270	0	0	4,277	37	166,778	29
1,000,000 or more	0	0	2,452,174	214	0	0	2,343	17	6,054,085	58
Total	\$111,756,000	566,917	\$21,922,029	28,393	\$42,501	472	\$3,871,367	38,075	\$6,789,741	243

TABLE 10 — GENERAL FUND INDIVIDUAL INCOME TAX CASH RECEIPTS

MONTH	GROSS RECEIPTS ¹ CALENDAR YEARS		NET RECEIPTS ² CALENDAR YEARS		NET CHANGE	PERCENT CHANGE
	2001	2000	2001	2000		
January	\$127,983,148	\$102,602,707	\$121,218,332	\$98,377,945	\$22,840,387	23.22%
February	138,905,116	149,298,072	96,403,996	107,875,241	(11,471,245)	-10.63
March	101,638,388	103,987,464	49,062,828	52,865,636	(3,802,808)	-7.19
April	207,942,821	149,721,403	173,256,337	121,282,228	51,974,109	42.85
May	154,829,639	202,353,971	123,688,443	178,176,194	(54,487,751)	-30.58
June	122,363,779	117,851,306	108,515,406	107,417,276	1,098,130	1.02
July	51,607,119	55,584,543	45,477,578	52,590,091	(7,112,513)	-13.52
August	128,724,582	119,863,695	125,162,426	117,066,248	8,096,178	6.92
September	131,675,735	122,366,208	129,885,941	119,873,269	10,012,672	8.35
October	59,125,574	56,362,102	56,139,050	55,285,259	853,791	1.54
November	117,190,998	119,253,835	112,769,452	116,616,622	(3,847,170)	-3.30
December	110,898,301	97,106,258	108,185,136	95,391,775	12,793,361	13.41
Total	\$1,452,885,200	\$1,396,351,565	1,249,764,925	\$1,222,817,785	\$26,947,140	2.20%

¹ Taxes received and deposited during the specific processing month, regardless of when tax liability was incurred.

² Gross receipts less refunds.

TABLE 11 — GENERAL FUND CORPORATION INCOME TAX CASH RECEIPTS

MONTH	GROSS RECEIPTS ¹ CALENDAR YEARS		NET RECEIPTS ² CALENDAR YEARS		NET CHANGE	PERCENT CHANGE
	2001	2000	2001	2000		
January	\$7,199,383	\$6,316,377	\$2,208,588	\$4,070,410	(\$1,861,822)	-45.74%
February	4,283,063	6,701,902	1,820,522	4,817,387	(2,996,865)	-62.21
March	34,405,907	31,605,440	32,447,962	30,127,876	2,320,086	7.70
April	17,356,381	17,891,080	15,076,926	16,046,111	(969,185)	-6.04
May	6,045,345	6,741,627	4,539,632	4,830,755	(291,123)	-6.03
June	20,345,436	28,397,279	19,145,326	27,284,858	(8,139,532)	-29.83
July	6,566,242	5,735,143	4,505,756	2,929,078	1,576,678	53.83
August	2,931,550	3,321,022	1,377,124	1,258,557	118,567	9.42
September	25,076,314	35,533,527	21,797,651	33,985,662	(12,188,011)	-35.86
October	10,091,964	7,670,461	6,166,387	1,870,752	4,295,635	229.62
November	3,008,832	4,208,447	(5,563,059)	(2,651,079)	(2,911,980)	109.84
December	25,910,482	31,010,934	17,452,145	25,408,157	(7,956,012)	-31.31
Total	\$163,220,899	\$185,133,240	\$120,974,960	\$149,978,525	(\$29,003,565)	-19.34%

¹ Taxes received and deposited during the specific processing month, regardless of when tax liability was incurred.

² Gross receipts less refunds.

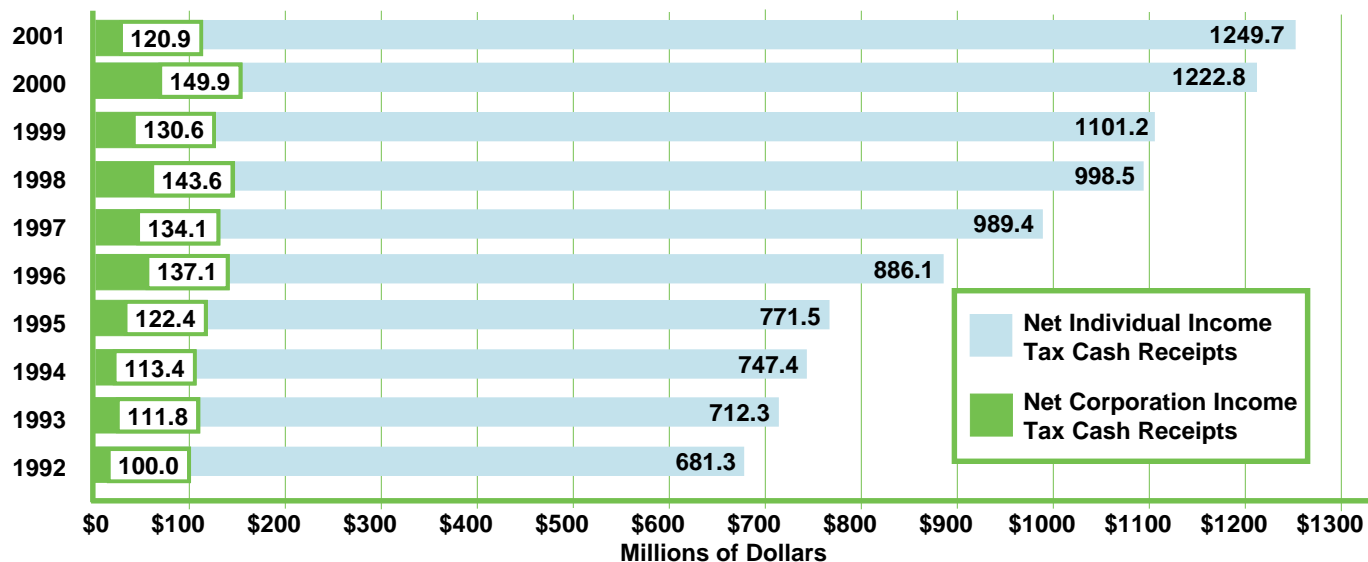


TABLE 12 — ANALYSIS OF CORPORATION INCOME TAX RETURNS FOR 1999

NEBRASKA TAXABLE INCOME CLASSIFICATION	NUMBER OF CORPORATIONS ¹	PERCENT OF TOTAL CORPORATIONS	NET NEBRASKA INCOME ²	NET NEBRASKA TAX DUE ³	PERCENT OF TOTAL LIABILITY
Less than zero	6,790	30.12%	\$0	\$0	0.00%
\$0 - \$5,000	5,913	26.23	6,265,418	243,836	0.24
5,001 - 10,000	1,441	6.39	10,567,485	417,639	0.40
10,001 - 15,000	1,008	4.47	12,399,964	491,184	0.47
15,001 - 20,000	821	3.64	14,339,546	578,188	0.56
20,001 - 25,000	668	2.96	15,032,261	625,601	0.60
25,001 - 30,000	518	2.30	14,208,623	625,282	0.60
30,001 - 35,000	460	2.04	14,862,635	630,811	0.61
35,001 - 40,000	390	1.73	14,571,104	673,317	0.65
40,001 - 45,000	396	1.76	16,819,620	738,140	0.71
45,001 - 50,000	441	1.96	21,055,272	989,909	0.95
50,001 - 60,000	532	2.36	28,870,464	1,357,542	1.31
60,001 - 70,000	352	1.56	22,830,651	1,059,726	1.02
70,001 - 80,000	351	1.56	26,173,121	1,296,461	1.25
80,001 - 90,000	267	1.18	22,669,165	1,175,157	1.13
90,001 - 100,000	218	0.97	20,705,225	1,083,594	1.04
100,001 - 150,000	551	2.44	67,216,374	3,507,046	3.38
150,001 - 200,000	278	1.23	48,122,109	2,464,808	2.38
200,001 - 250,000	166	0.74	37,290,142	1,794,689	1.73
250,001 - 300,000	112	0.50	30,808,906	1,633,456	1.57
300,001 - 350,000	93	0.41	30,214,715	1,531,083	1.48
350,001 - 400,000	81	0.36	30,150,944	1,672,767	1.61
400,001 - 450,000	80	0.35	33,944,214	1,574,516	1.52
450,001 - 500,000	50	0.22	23,761,181	1,512,232	1.46
500,001 - 750,000	143	0.63	86,780,000	4,870,154	4.70
750,001 - 1,000,000	87	0.39	75,890,504	4,023,733	3.88
1,000,001 - 2,000,000	155	0.69	212,584,954	11,613,370	11.20
2,000,001 - 3,000,000	68	0.30	163,114,025	9,631,177	9.29
3,000,001 - 5,000,000	40	0.18	152,114,696	8,128,532	7.84
Greater than 5,000,001	72	0.32	1,115,639,586	37,772,159	36.42
TOTAL	22,542	100.00%	\$2,369,002,904	\$103,716,109	100.00%

¹ Does not include S-corporations² Does not include deficit³ The corporation income tax rate is 5.58% on the first \$50,000 of Nebraska taxable income and 7.81% of income over \$50,000

TABLE 13 — ANALYSIS OF FINANCIAL INSTITUTION TAX RETURNS FOR 1999

INFORMATION	BANKS	SAVINGS & LOANS	CREDIT UNIONS	OTHERS	TOTAL
Number of Returns	289	17	32	31	369
Preceding year end deposits	\$26,058,949,839	\$2,710,857,859	\$379,565,612	\$1,341,457,583	\$30,490,830,893
First quarter ending deposits	25,266,964,518	2,679,038,977	389,645,599	1,370,361,581	29,706,010,675
Second quarter ending deposits	24,935,325,097	2,672,823,595	394,148,512	1,386,439,271	29,388,736,475
Third quarter ending deposits	24,587,328,970	2,713,482,367	390,632,888	1,430,450,490	29,121,894,715
Fourth quarter ending deposits	25,292,725,908	2,735,230,217	390,623,569	1,489,908,135	29,908,487,829
Total deposits	126,141,294,332	13,511,433,015	1,944,616,180	7,018,617,060	148,615,960,587
Average deposits	25,314,732,014	2,702,286,603	388,923,236	1,424,840,954	29,830,782,807
Financial Institution Tax	10,872,871	1,270,073	182,795	669,675	12,995,414
Net Nebraska Income	566,125,265	96,953,511	3,961,579	23,614,697	690,655,052
Limitation Amount	21,576,582	3,693,930	150,936	899,844	26,321,292
CDA Credit	4,328	2,800	0	0	7,128
Net Nebraska Tax	10,727,956	1,192,263	138,547	597,211	12,655,977

Sales Tax

Nebraska sales tax is imposed upon the gross receipts from all sales, leases, or rentals of tangible personal property made at retail in this state and upon the gross receipts of selected services; gross receipts of every person engaged as a public utility or as a community antenna television service operator; the gross receipts from the sale of admissions in the state; the gross receipts of persons selling, leasing, or otherwise providing intellectual or entertainment property; and the gross receipts from the sale of warranties, guarantees, service agreements, or maintenance agreements when the items covered are subject to tax.

Property is defined as all tangible and intangible property that is subject to tax in the above paragraph.

All gross receipts from the sale of the items listed above are subject to tax unless an exemption is specified by law. Sales tax exemptions are generally based upon the nature of the seller, the nature of the property sold, the nature of the purchaser, or the purchaser's intended use of the product.

The sales tax was established by the Nebraska Revenue Act of 1967. From 1970 to 1983, the sales tax rate was determined each year by the State Board of Equalization and Assessment. Beginning with 1984, the legislature sets the tax rate. Currently, the state sales tax rate is five percent. A chronology of state tax rates is displayed in Table 2 on page 14.

BUSINESS AND INDIVIDUAL CONSUMER'S USE TAX

The use tax is a complement to the sales tax and is paid directly to the state by the consumer. The consumer may be a business or an individual. The tax is imposed on the storage, use, or consumption in this state of tangible personal property and certain taxable services when the appropriate sales tax has not been paid. Examples of purchases that may be subject to consumer's use tax include items purchased from an out-of-state vendor, and inventory items purchased for resale that are withdrawn from inventory for personal or business use.

RETAILER'S USE TAX

The retailer's use tax is a component of the state sales and use tax. Out-of-state retailers who do not

have sufficient business contact with Nebraska may voluntarily become licensed to collect the appropriate sales tax for their Nebraska customers. The tax applies to items delivered to a customer's home or business in Nebraska for storage, use, or consumption.

SALES AND USE TAX ON MOTOR VEHICLES

Sales of motor vehicles, trailers, and semitrailers are subject to sales tax in Nebraska. The tax is collected on the net sales price of the motor vehicle or trailer. Sales tax on motor vehicles is paid to the county treasurer or other designated county official in the county in which the vehicle is registered. The counties then remit the sales tax collected to the state.

LOCAL OPTION SALES AND USE TAX

Any incorporated municipality may impose a local option (city) sales and use tax if approved by a majority of the votes cast in a regular election. The city tax is collected and administered in the same manner as the state sales and use tax. The tax applies to all transactions subject to the state sales and use tax that take place within the boundaries of the city imposing the city tax or the city where the item is delivered. Where a state use tax liability exists, the consumer is obligated to remit the city use tax in the same manner as the state use tax. As of December 31, 2001, 112 cities were imposing a local option sales and use tax.

Cities may impose a local option sales tax at a rate of .5 percent, 1 percent, or 1.5 percent.

FOOD SALES TAX EXEMPTION

The Legislature exempted certain food and food products from sales tax, effective October 1, 1983. Exempted from sales tax are food or food products which are currently eligible for purchase with food coupons issued by the United States Department of Agriculture, regardless of whether the retailer from which food is purchased is participating in the food stamp program. Food does not include meals prepared by the retailer or food sold through vending machines. Prior to the exemption, a food sales tax credit was allowed on the individual income tax return. A chronology of the food sales tax credit is displayed in Table 2 on page 14.

Sales Tax Statistical Tables

Table 1 - Net Taxable Sales and State Sales Tax

2001 net taxable sales and state sales tax are reported for selected municipalities within each county in Table 1. Motor vehicle net taxable sales are not included. The totals for smaller municipalities have been combined as "other" to prevent disclosure of information about individual establishments.

The amounts reported for each municipality reflect sales by establishments or transactions in or near the municipality and in outlying rural areas. All transactions are allocated to a municipality. These statistics are reported by the location of the business or the transaction, irrespective of the residence of the purchaser.

Table 2 - Motor Vehicle Net Taxable Sales and State Sales Tax

Motor vehicle net taxable sales and state sales tax statistics for 2001 are reported in Table 2. Since the sales tax on motor vehicle purchases is collected by the county treasurer and cannot be allocated to the municipality where the purchase was made, these statistics are reported by county. Sales are reported by the county where the vehicle is registered, which is not necessarily the county where the vehicle is purchased. Net taxable sales statistics are calculated

from the sales tax amounts reported by the county treasurers.

Table 3 - Sales Tax Statistics by Nebraska Business Classification

Table 3 reports 2001 net taxable sales and sales tax categorized by Nebraska Business Classification with a comparison of 2001 and 2000 net taxable sales. Please note that the table parallels the NAICS rather than SIC classification system reported in prior years (For more detailed state-level NAICS statistics, see the Department of Revenue Web site).

Table 4 - City Sales and Use Tax Returned to Municipalities

2001 and 2000 sales and use tax collected by the Nebraska Department of Revenue under the Local Option Revenue Act and returned to municipalities is reported in Table 4. The sales tax figures are amounts actually returned to municipalities after deducting refunds and the statutory administration fee. A chronology of city sales tax rates is also shown.

Table 5 - General Fund Sales and Use Tax Cash Receipts

2001 and 2000 monthly general fund sales and use tax cash receipts are reported in Table 5 with a graph displaying net general fund sales and use tax cash receipts for 1992 through 2001.

TABLE 1 — NET TAXABLE SALES AND STATE SALES TAX

COUNTY OR MUNICIPALITY	CALENDAR YEAR 2001 NET TAXABLE SALES	SALES TAX	COUNTY OR MUNICIPALITY	CALENDAR YEAR 2001 NET TAXABLE SALES	SALES TAX
ADAMS			BURT		
AYR	\$197,554	\$9,877.70	CRAIG	\$399,173	\$19,958.65
HASTINGS	255,233,882	12,780,937.10	DECATUR	4,486,891	224,344.55
HOLSTEIN	641,439	32,071.95	LYONS	5,584,680	279,234.00
JUNIATA	3,256,205	162,810.25	OAKLAND	7,360,866	369,118.30
KENESAW	3,555,022	179,492.10	TEKAMAH	13,319,684	665,984.20
PROSSER	1,640,215	82,010.75	COUNTY TOTAL	\$31,154,509	\$1,558,800.45
ROSELAND	638,581	31,929.05			
COUNTY TOTAL	\$265,182,521	\$13,280,110.05	BUTLER		
ANTELOPE			BELLWOOD	\$1,091,400	\$54,570.00
BRUNSWICK	\$1,131,513	\$56,931.65	BRAINARD	1,980,400	99,020.00
CLEARWATER	2,035,428	101,771.40	BRUNO	215,637	10,781.85
ELGIN	5,921,632	293,518.66	DAVID CITY	20,280,164	1,014,008.20
NELIGH	16,816,390	841,305.77	DWIGHT	419,434	20,971.70
OAKDALE	230,534	11,531.70	LINWOOD	126,962	6,348.10
ORCHARD	1,753,506	87,675.30	RISING CITY	889,849	44,492.45
ROYAL	450,914	22,545.70	ULYSSES	645,064	32,253.20
COUNTY TOTAL	\$28,567,833	\$1,426,675.98	COUNTY TOTAL	\$26,284,079	\$1,314,203.95
ARTHUR			CASS		
ARTHUR	\$869,378	\$43,468.90	ALVO	\$277,224	\$13,861.20
COUNTY TOTAL	\$869,378	\$43,468.90	AVOCA	1,043,857	52,192.85
BANNER			CEDAR CREEK	343,711	17,185.55
HARRISBURG	\$149,247	\$7,462.35	EAGLE	4,783,088	239,154.40
COUNTY TOTAL	\$188,993	\$9,449.65	ELMWOOD	2,543,847	127,192.35
BLAINE			GREENWOOD	5,273,386	263,669.30
BREWSTER	\$261,514	\$13,075.70	LOUISVILLE	5,787,205	289,360.25
DUNNING	383,552	19,177.60	MANLEY	271,277	13,563.85
COUNTY TOTAL	\$763,422	\$38,171.10	MURDOCK	637,099	31,854.95
BOONE			MURRAY	3,883,391	196,969.55
ALBION	\$20,465,046	\$1,022,590.48	NEHAWKA	1,317,325	65,866.25
CEDAR RAPIDS	2,306,634	115,331.70	PLATTSMOUTH	42,989,972	2,154,393.60
PETERSBURG	1,316,311	65,815.55	UNION	357,478	14,873.90
ST EDWARD	2,788,462	139,423.10	WEeping WATER	7,946,020	397,301.00
COUNTY TOTAL	\$27,043,302	\$1,351,503.28	COUNTY TOTAL	\$82,445,803	\$4,126,985.15
BOX BUTTE			CEDAR		
ALLIANCE	\$71,193,121	\$3,564,053.05	COLERIDGE	\$1,256,337	\$62,816.85
HEMINGFORD	4,290,190	214,509.50	FORDYCE	1,114,670	55,733.50
COUNTY TOTAL	\$75,483,311	\$3,778,562.55	HARTINGTON	21,256,407	1,062,820.35
BOYD			LAUREL	4,727,044	236,910.20
BRISTOW	\$404,307	\$20,215.35	RANDOLPH	5,266,598	263,329.90
BUTTE	1,608,459	80,422.95	WYNOT	1,157,000	57,850.00
LYNCH	1,492,951	74,647.55	COUNTY TOTAL	\$35,636,243	\$1,783,870.15
NAPER	699,470	34,973.50	CHASE		
SPENCER	3,112,202	155,610.10	CHAMPION	\$240,051	\$12,002.55
COUNTY TOTAL	\$7,317,414	\$365,870.70	ENDERS	174,476	8,723.80
BROWN			IMPERIAL	23,160,109	1,159,848.45
AINSWORTH	\$20,942,171	\$1,047,108.55	WAUNETTA	3,983,287	199,164.35
JOHNSTOWN	128,741	6,437.05	COUNTY TOTAL	\$27,591,382	\$1,381,412.10
LONG PINE	1,349,013	67,450.65	CHERRY		
COUNTY TOTAL	\$22,468,454	\$1,123,422.70	CODY	\$763,650	\$38,182.50
BUFFALO			CROOKSTON	49,150	2,457.50
AMHERST	\$563,263	\$28,163.15	KILGORE	1,097,309	54,865.45
ELM CREEK	4,641,229	232,061.45	MERRIMAN	747,354	37,367.70
GIBBON	10,623,410	531,170.50	SPARKS	140,125	7,006.25
KEARNEY	453,932,991	22,773,792.41	VALENTINE	64,569,868	3,228,599.80
MILLER	770,203	38,510.15	WOOD LAKE	49,178	2,458.90
PLEASANTON	2,163,616	108,180.80	COUNTY TOTAL	\$67,435,630	\$3,371,887.90
RAVENNA	7,333,146	367,637.30	CHEYENNE		
RIVERDALE	772,502	38,625.10	DALTON	\$1,447,017	\$72,350.85
SHELTON	5,808,115	290,405.75	GURLEY	825,240	41,262.00
COUNTY TOTAL	\$488,286,682	\$24,492,456.96	LODGEPOLE	628,544	31,427.20
			POTTER	1,325,504	66,574.20
			SIDNEY	120,879,371	6,043,968.55
			COUNTY TOTAL	\$125,105,676	\$6,255,582.80

COUNTY OR MUNICIPALITY	CALENDAR YEAR 2001 NET TAXABLE SALES	SALES TAX	COUNTY OR MUNICIPALITY	CALENDAR YEAR 2001 NET TAXABLE SALES	SALES TAX
CLAY			DIXON		
CLAY CENTER	\$2,789,072	\$139,453.60	ALLEN	\$714,309	\$35,715.45
DEWEESE	289,906	14,495.30	CONCORD	88,727	4,436.35
EDGAR	4,994,440	249,722.00	DIXON	69,112	3,455.60
FAIRFIELD	3,027,776	151,388.80	NEWCASTLE	589,784	29,489.20
GLENVIL	391,374	19,568.70	PONCA	3,529,591	176,479.55
HARVARD	1,777,527	88,876.35	WAKEFIELD	4,456,099	222,804.95
ONG	81,271	4,063.55	COUNTY TOTAL	\$9,761,708	\$488,085.40
SUTTON	10,706,652	534,359.77	DODGE		
TRUMBULL	1,942,808	97,140.40	AMES	\$227,520	\$11,376.00
COUNTY TOTAL	\$26,168,473	\$1,307,450.82	DODGE	3,468,570	173,428.50
COLFAX			FREMONT	292,765,950	14,652,892.11
CLARKSON	\$4,954,403	\$247,720.15	HOOPER	4,882,137	244,106.85
HOWELLS	3,272,316	168,085.80	NICKERSON	944,989	47,249.45
LEIGH	2,102,223	105,111.15	NORTH BEND	6,515,948	326,202.40
RICHLAND	338,548	16,927.40	SCRIBNER	5,410,040	274,452.00
SCHUYLER	24,180,492	1,218,106.60	SNYDER	1,755,318	87,765.90
COUNTY TOTAL	\$34,914,123	\$1,759,258.15	UEHLING	790,292	39,514.60
CUMING			COUNTY TOTAL	\$316,911,707	\$15,864,534.96
BANCROFT	\$2,621,401	\$131,070.05	DOUGLAS		
BEEMER	3,972,986	198,649.30	BENNINGTON	\$7,726,681	\$386,624.05
WEST POINT	59,322,626	2,969,812.16	ELKHORN	29,005,523	1,455,656.15
WISNER	8,165,249	408,262.45	MILLARD	6,357,906	317,895.30
COUNTY TOTAL	\$74,086,116	\$3,707,986.66	OMAHA	6,232,267,423	312,417,863.31
CUSTER			RALSTON	42,197,570	2,109,878.50
ANSELMO	\$644,064	\$32,203.20	VALLEY	18,718,215	938,310.75
ANSLEY	1,948,326	97,416.30	WATERLOO	7,708,316	385,415.80
ARNOLD	3,324,910	166,245.50	COUNTY TOTAL	\$6,351,073,327	\$318,377,207.24
BERWYN	194,067	9,717.09	DUNDY		
BROKEN BOW	46,649,657	2,336,255.85	BENKELMAN	\$7,821,197	\$394,904.85
CALLAWAY	2,100,367	105,018.35	HAIGLER	172,357	8,617.85
COMSTOCK	129,406	6,470.30	COUNTY TOTAL	\$8,033,981	\$405,544.05
MASON CITY	354,986	17,749.30	FILLMORE		
MERNA	1,891,767	94,588.35	EXETER	\$3,306,765	\$165,338.25
OCONTO	689,230	34,461.50	FAIRMONT	2,108,698	105,434.90
SARGENT	3,069,517	153,475.85	GENEVA	18,218,151	900,584.55
COUNTY TOTAL	\$61,167,484	\$3,062,160.94	GRAFTON	601,643	30,082.15
DAKOTA			MILLIGAN	2,124,374	106,218.70
DAKOTA CITY	\$5,414,680	\$270,734.00	OHIOWA	140,901	7,045.05
EMERSON	2,099,394	104,969.70	SHICKLEY	3,270,365	163,518.25
HOMER	1,406,959	70,347.95	COUNTY TOTAL	\$29,854,898	\$1,483,196.90
HUBBARD	339,735	16,986.75	FRANKLIN		
JACKSON	4,062,981	203,149.05	BLOOMINGTON	\$165,765	\$9,008.25
S SIOUX CITY	103,184,298	4,851,380.90	CAMPBELL	1,097,023	54,851.15
COUNTY TOTAL	\$116,509,488	\$5,517,640.40	FRANKLIN	7,184,339	359,216.95
DAWES			HILDRETH	1,181,430	59,071.50
CHADRON	\$76,225,653	\$3,811,282.65	NAPONEE	325,204	16,260.20
CRAWFORD	7,399,233	375,537.65	RIVERTON	121,958	6,097.90
COUNTY TOTAL	\$83,704,052	\$4,190,778.60	UPLAND	461,503	23,075.15
DAWSON			COUNTY TOTAL	\$10,537,222	\$527,581.10
COZAD	\$36,623,173	\$1,831,158.65	FRONTIER		
EDDYVILLE	206,467	10,323.35	CURTIS	\$4,837,651	\$241,882.55
FARNAM	452,275	22,613.75	EUSTIS	3,150,344	157,517.20
GOTHENBURG	30,848,580	1,542,732.12	MAYWOOD	982,107	49,105.35
LEXINGTON	94,485,479	4,725,729.34	COUNTY TOTAL	\$9,120,642	\$456,032.10
OVERTON	3,587,802	179,390.10	FURNAS		
SUMNER	1,391,940	69,597.00	ARAPAHOE	\$9,791,058	\$489,552.90
COUNTY TOTAL	\$167,982,483	\$8,400,882.66	BEAVER CITY	1,592,446	79,622.30
DEUEL			CAMBRIDGE	10,202,792	509,662.60
BIG SPRINGS	\$7,688,761	\$384,308.20	EDISON	865,567	43,278.35
CHAPPELL	5,996,210	300,210.50	HOLBROOK	760,960	38,048.00
COUNTY TOTAL	\$13,684,971	\$684,518.70	OXFORD	5,274,943	263,747.15
			WILSONVILLE	121,683	6,084.15
			COUNTY TOTAL	\$28,677,907	\$1,433,418.35

TABLE 1 — NET TAXABLE SALES AND STATE SALES TAX (cont.)

Nebraska Department of Revenue

COUNTY OR MUNICIPALITY	CALENDAR YEAR 2001 NET TAXABLE SALES	SALES TAX	COUNTY OR MUNICIPALITY	CALENDAR YEAR 2001 NET TAXABLE SALES	SALES TAX
GAGE			HOLT		
ADAMS	\$2,313,672	\$115,683.60	ATKINSON	\$12,884,734	\$663,579.70
BARNESTON	188,408	9,420.40	CHAMBERS	1,234,062	61,703.10
BEATRICE	151,972,819	7,599,096.17	EMMET	119,791	5,989.55
BLUE SPRINGS	372,251	18,612.55	EWING	2,981,922	149,096.10
CLATONIA	439,840	27,733.00	ONEILL	54,866,480	2,751,545.00
CORTLAND	917,742	45,887.10	PAGE	583,346	29,167.30
FILLEY	1,268,417	63,420.85	STUART	3,262,008	163,100.40
ODELL	1,683,134	84,156.70	COUNTY TOTAL	\$76,337,831	\$3,844,455.55
PICKRELL	3,167,167	158,358.35	HOOKER		
VIRGINIA	76,803	3,840.15	MULLEN	\$4,976,010	\$248,800.50
WYMORE	5,491,617	274,580.85	COUNTY TOTAL	\$4,976,010	\$248,800.50
COUNTY TOTAL	\$171,770,812	\$8,594,736.82	HOWARD		
GARDEN			BOELUS	\$259,547	\$12,977.35
LEWELLEN	\$2,219,752	\$110,987.60	DANNEBROG	1,950,736	97,536.80
LISCO	269,999	13,499.95	ELBA	736,902	36,845.10
OSHKOSH	5,720,777	286,038.85	FARWELL	1,340,207	67,010.35
COUNTY TOTAL	\$8,273,068	\$413,653.40	ST LIBORY	495,764	24,788.20
GARFIELD			ST PAUL	17,498,554	874,927.70
BURWELL	\$12,062,692	\$603,134.60	COUNTY TOTAL	\$22,329,752	\$1,116,487.60
COUNTY TOTAL	\$12,062,692	\$603,134.60	JEFFERSON		
GOSPER			DAYKIN	\$1,822,219	\$91,110.95
ELWOOD	\$3,508,147	\$175,407.35	DILLER	4,171,932	208,596.60
SMITHFIELD	762,145	38,107.25	ENDICOTT	811,482	40,574.10
COUNTY TOTAL	\$4,445,714	\$222,285.70	FAIRBURY	36,878,020	1,843,901.00
GRANT			JANSEN	1,620,364	81,018.20
ASHBY	\$453,659	\$22,682.95	PLYMOUTH	4,395,208	219,760.40
HYANNIS	2,843,936	142,196.80	COUNTY TOTAL	\$50,429,222	\$2,521,836.10
WHITMAN	451,282	22,564.10	JOHNSON		
COUNTY TOTAL	\$3,748,877	\$187,443.85	COOK	\$897,792	\$44,889.60
GREELEY			ELK CREEK	1,313,299	65,664.95
GREELEY	\$1,666,549	\$83,327.45	STERLING	2,050,826	102,541.30
SCOTIA	1,039,639	51,981.95	TECUMSEH	11,447,005	572,350.25
SPALDING	5,093,372	254,668.60	COUNTY TOTAL	\$15,719,056	\$785,952.80
WOLBACH	1,041,116	52,055.80	KEARNEY		
COUNTY TOTAL	\$8,840,676	\$442,033.80	AXTELL	\$1,157,948	\$57,897.40
HALL			HEARTWELL	83,636	4,181.80
ALDA	\$4,240,644	\$212,032.20	MINDEN	23,143,300	1,157,577.00
CAIRO	3,858,468	192,923.40	WILCOX	1,424,196	71,209.80
DONIPHAN	9,034,419	451,720.95	COUNTY TOTAL	\$25,841,689	\$1,292,496.45
GRAND ISLAND	669,713,884	33,511,389.13	KEITH		
WOOD RIVER	5,372,486	268,624.30	BRULE	\$1,610,277	\$80,513.85
COUNTY TOTAL	\$692,261,539	\$34,638,771.88	KEYSTONE	1,036,529	51,826.45
HAMILTON			LEMOYNE	659,703	32,985.15
AURORA	\$29,055,531	\$1,452,765.46	OGALLALA	70,892,580	3,547,385.73
GILTNER	1,157,400	57,870.00	PAXTON	4,110,822	206,142.10
HAMPTON	2,234,248	111,712.40	COUNTY TOTAL	\$78,324,517	\$3,919,583.58
HORDVILLE	459,448	22,972.40	KEYA PAHA		
MARQUETTE	337,005	16,850.25	MILLS	\$194,027	\$9,701.35
PHILLIPS	320,310	16,015.50	SPRINGVIEW	1,569,509	78,475.45
COUNTY TOTAL	\$33,594,654	\$1,679,721.61	COUNTY TOTAL	\$1,928,562	\$96,428.10
HARLAN			KIMBALL		
ALMA	\$7,615,722	\$381,847.69	BUSHNELL	\$53,421	\$2,671.05
ORLEANS	701,091	35,054.55	DIX	395,795	19,789.75
REPUBLICAN CITY	1,677,884	83,894.20	KIMBALL	23,075,080	1,153,754.00
STAMFORD	407,404	20,370.20	COUNTY TOTAL	\$23,643,217	\$1,182,160.85
COUNTY TOTAL	\$10,809,013	\$541,512.24	KNOX		
HAYES			BLOOMFIELD	\$7,267,582	\$363,287.34
HAYES CENTER	\$889,879	\$44,493.95	CENTER	490,976	24,548.80
COUNTY TOTAL	\$981,583	\$49,079.15	CREIGHTON	13,344,694	667,234.70
HITCHCOCK			CROFTON	5,220,800	261,040.00
CULBERTSON	\$1,778,796	\$88,939.80	NIOBRARA	3,120,909	156,045.45
PALISADE	2,768,688	138,434.40	VERDIGRE	2,538,358	129,116.90
STRATTON	1,362,993	68,149.65	WAUSA	2,515,535	125,776.75
TRENTON	2,475,350	123,767.50	WINNETOON	116,965	5,848.25
COUNTY TOTAL	\$8,385,827	\$419,291.35	COUNTY TOTAL	\$34,660,941	\$1,735,154.29

COUNTY OR MUNICIPALITY	CALENDAR YEAR 2001 NET TAXABLE SALES	SALES TAX	COUNTY OR MUNICIPALITY	CALENDAR YEAR 2001 NET TAXABLE SALES	SALES TAX
LANCASTER					
BENNET	\$2,581,263	\$129,063.15	OTOE		
DAVEY	1,477,123	73,856.15	BURR	\$365,310	\$18,265.50
DENTON	1,041,590	52,979.50	DOUGLAS	738,902	36,945.10
FIRTH	5,391,524	270,761.20	DUNBAR	784,391	39,519.55
HALLAM	719,505	35,975.25	NEBRASKA CITY	75,476,652	3,774,282.60
HICKMAN	3,126,118	156,305.90	OTOE	514,299	25,714.95
LINCOLN	2,720,030,642	136,197,746.48	PALMYRA	1,402,512	70,125.60
MALCOLM	673,190	33,659.50	SYRACUSE	14,741,840	739,673.00
MARTELL	538,677	29,933.85	TALMAGE	771,844	38,592.20
PANAMA	775,169	38,758.45	UNADILLA	869,072	43,453.60
RAYMOND	2,155,181	107,759.05	COUNTY TOTAL	\$95,824,974	\$4,794,579.70
ROCA	14,022,119	701,105.95			
WALTON	254,092	12,704.60	PAWNEE		
WAVERLY	12,004,305	600,215.25	BURCHARD	\$572,496	\$29,524.80
COUNTY TOTAL	\$2,766,364,490	\$138,519,523.88	DUBOIS	324,148	16,207.40
			PAWNEE CITY	3,826,173	192,708.65
LINCOLN			STEINAUER	286,823	14,341.15
BRADY	\$1,137,320	\$56,866.00	TABLE ROCK	1,450,626	72,781.30
HERSHEY	3,936,074	196,803.70	COUNTY TOTAL	\$6,570,616	\$331,080.80
MAXWELL	882,725	44,136.25			
NORTH PLATTE	305,881,623	15,298,014.15	PERKINS		
SUTHERLAND	4,936,325	246,816.25	ELSIE	\$1,158,479	\$57,923.95
WALLACE	1,157,846	57,892.30	GRANT	15,843,710	792,185.50
WELLFLEET	112,589	5,629.45	MADRID	1,683,727	78,437.35
COUNTY TOTAL	\$318,818,118	\$15,944,838.90	VENANGO	265,429	13,271.45
			COUNTY TOTAL	\$18,954,248	\$941,963.40
LOGAN					
STAPLETON	\$1,682,548	\$84,127.40	PHELPS		
COUNTY TOTAL	\$1,682,548	\$84,127.40	BERTRAND	\$2,170,645	\$108,532.25
			FUNK	427,120	21,356.00
LOUP			HOLDREGE	55,852,175	2,792,608.75
TAYLOR	\$317,073	\$15,853.65	LOOMIS	1,223,622	61,181.10
COUNTY TOTAL	\$337,481	\$16,874.05	COUNTY TOTAL	\$60,098,454	\$3,004,922.70
MADISON			PIERCE		
BATTLE CREEK	\$9,383,097	\$469,154.85	HADAR	\$761,254	\$38,062.70
MADISON	10,345,245	517,262.25	OSMOND	4,920,051	247,084.66
MEADOW GROVE	874,037	43,701.85	PIERCE	8,957,921	447,896.05
NEWMAN GROVE	3,738,290	186,914.50	PLAINVIEW	8,582,916	429,145.80
NORFOLK	394,606,398	19,737,706.93	COUNTY TOTAL	\$23,718,182	\$1,186,991.21
TILDEN	3,295,694	164,784.70			
COUNTY TOTAL	\$422,252,507	\$21,120,012.38	PLATTE		
			COLUMBUS	\$254,685,322	\$12,749,069.65
MCPHERSON			CRESTON	464,493	23,224.65
TRYON	\$248,606	\$12,430.30	DUNCAN	602,683	30,134.15
COUNTY TOTAL	\$287,183	\$14,359.15	HUMPHREY	10,072,378	503,618.90
			LINDSAY	3,236,174	162,516.65
MERRICK			MONROE	2,353,425	117,671.25
CENTRAL CITY	\$22,782,170	\$1,139,108.50	PLATTE CENTER	1,091,592	55,311.60
CHAPMAN	1,626,257	81,312.85	COUNTY TOTAL	\$272,984,323	\$13,665,459.65
CLARKS	3,303,152	165,157.60			
PALMER	1,317,886	65,894.30	POLK		
SILVER CREEK	2,815,838	140,791.90	OSCEOLA	\$6,317,356	\$316,887.77
COUNTY TOTAL	\$31,905,012	\$1,595,250.60	POLK	1,773,062	88,653.10
			SHELBY	4,788,754	239,437.70
MORRILL			STROMSBURG	12,048,278	602,413.90
BAYARD	\$5,516,948	\$276,004.87	COUNTY TOTAL	\$24,968,714	\$1,249,455.67
BRIDGEPORT	13,760,237	688,011.85			
BROADWATER	506,487	25,324.35	RED WILLOW		
COUNTY TOTAL	\$19,788,131	\$989,564.02	BARTLEY	\$1,068,453	\$53,422.65
			DANBURY	306,045	15,476.25
NANCE			INDIANOLA	2,785,768	139,288.40
BELGRADE	\$713,817	\$35,690.85	LEBANON	153,423	7,671.15
FULLERTON	6,911,868	345,593.40	MCCOOK	121,839,212	6,091,647.67
GENOA	4,072,127	203,606.35	COUNTY TOTAL	\$126,165,559	\$6,308,139.02
COUNTY TOTAL	\$11,697,812	\$584,890.60			
			RICHARDSON		
NEMAHA			DAWSON	\$871,590	\$43,579.50
AUBURN	\$30,129,952	\$1,508,665.33	FALLS CITY	32,716,487	1,645,424.35
BROWNVILLE	600,182	30,009.10	HUMBOLDT	3,998,776	199,938.80
JOHNSON	1,025,270	51,263.50	RULO	541,952	27,097.60
NEMAHA	130,461	6,523.05	SHUBERT	212,126	10,606.30
PERU	1,993,380	99,669.00	STELLA	950,665	47,533.25
COUNTY TOTAL	\$33,990,286	\$1,701,682.03	VERDON	345,786	17,289.30
			COUNTY TOTAL	\$39,825,754	\$2,000,887.70
NUCKOLLS					
HARDY	\$485,360	\$24,268.00			
LAWRENCE	1,696,746	84,837.30			
NELSON	8,087,980	405,451.06			
OAK	145,965	7,298.25			
RUSKIN	622,743	31,137.15			
SUPERIOR	19,612,685	982,584.25			
COUNTY TOTAL	\$30,701,871	\$1,538,095.61			

TABLE 1 — NET TAXABLE SALES AND STATE SALES TAX (cont.)

Nebraska Department of Revenue

COUNTY OR MUNICIPALITY	CALENDAR YEAR 2001 NET TAXABLE SALES	SALES TAX	COUNTY OR MUNICIPALITY	CALENDAR YEAR 2001 NET TAXABLE SALES	SALES TAX
ROCK			SIOUX		
BASSETT	\$6,110,773	\$305,538.65	HARRISON	\$1,560,723	\$78,036.15
NEWPORT	207,808	10,390.40	COUNTY TOTAL	\$1,597,917	\$79,895.85
COUNTY TOTAL	\$6,331,329	\$316,566.45	STANTON		
SALINE			PILGER	\$1,797,460	\$89,873.00
CRETE	\$36,756,715	\$1,837,835.75	STANTON	8,077,397	405,369.85
DEWITT	1,763,149	88,157.45	COUNTY TOTAL	\$10,758,262	\$544,715.10
DORCHESTER	2,314,295	115,714.75	THAYER		
FRIEND	6,824,508	343,250.40	ALEXANDRIA	\$226,611	\$11,330.55
TOBIAS	147,713	7,385.65	BELVIDERE	363,645	18,182.25
WESTERN	403,806	20,190.30	BRUNING	2,286,409	123,104.45
WILBER	5,993,965	299,698.25	BYRON	570,265	28,513.25
COUNTY TOTAL	\$54,439,119	\$2,723,980.95	CARLETON	531,606	26,580.30
SARPY			CHESTER	945,589	47,279.45
BELLEVUE	\$306,155,290	\$15,297,130.75	DAVENPORT	1,855,539	92,776.95
GRETNA	37,818,685	1,896,669.25	DESHLER	3,911,897	195,594.85
LA VISTA	129,599,877	6,481,315.88	HEBRON	13,837,571	691,878.55
PAPILLION	95,227,185	4,759,959.49	HUBBELL	334,911	16,745.55
SPRINGFIELD	5,793,294	289,664.70	COUNTY TOTAL	\$24,996,148	\$1,258,591.40
COUNTY TOTAL	\$625,163,917	\$31,267,257.37	THOMAS		
SAUNDERS			HALSEY	\$157,495	\$7,874.75
ASHLAND	\$17,012,600	\$850,630.00	SENECA	20,319	1,015.95
CEDAR BLUFFS	802,024	40,101.20	THEDFORD	3,576,300	179,022.50
CERESCO	15,556,251	777,812.55	COUNTY TOTAL	\$3,754,114	\$187,913.20
COLON	160,977	8,048.85	THURSTON		
ITHACA	244,351	12,217.55	PENDER	\$9,679,950	\$484,257.50
MALMO	128,694	6,434.70	THURSTON	242,744	12,137.20
MEAD	7,905,811	395,290.55	WALTHILL	1,293,625	64,681.25
MORSE BLUFF	1,191,342	59,567.10	WINNEBAGO	219,982	10,999.10
PRAGUE	997,856	49,892.80	COUNTY TOTAL	\$11,609,311	\$580,725.55
VALPARAISO	2,562,743	128,137.15	VALLEY		
WAHOO	30,857,907	1,542,895.35	ARCADIA	\$2,013,697	\$100,684.85
WESTON	900,928	45,046.40	NORTH LOUP	624,859	31,242.95
YUTAN	2,101,606	109,850.30	ORD	26,442,749	1,322,137.45
COUNTY TOTAL	\$80,659,054	\$4,037,722.70	COUNTY TOTAL	\$29,214,626	\$1,460,731.30
SCOTTS BLUFF			WASHINGTON		
GERING	\$53,082,832	\$2,657,708.79	ARLINGTON	\$3,010,073	\$150,503.65
HENRY	62,188	3,109.40	BLAIR	91,294,862	4,568,343.10
LYMAN	540,776	27,038.80	FT CALHOUN	4,006,468	200,323.40
MINATARE	1,932,363	96,618.15	HERMAN	901,795	45,089.75
MITCHELL	7,046,278	352,313.90	KENNARD	360,678	18,033.90
MORRILL	6,308,530	319,701.50	COUNTY TOTAL	\$101,984,856	\$5,102,842.80
SCOTTSBLUFF	282,793,603	14,139,680.15	WAYNE		
COUNTY TOTAL	\$352,280,690	\$17,621,876.69	CARROLL	\$532,349	\$26,617.45
SEWARD			HOSKINS	655,865	34,974.25
BEAVER CROSSING	\$807,108	\$40,355.40	WAYNE	48,314,760	2,417,238.00
BEE	328,956	16,447.80	WINSIDE	869,492	43,474.60
CORDOVA	264,403	13,220.15	COUNTY TOTAL	\$50,441,436	\$2,525,752.80
GARLAND	469,186	23,459.30	WEBSTER		
GOEHNER	113,952	5,697.60	BLADEN	\$857,140	\$42,857.00
MILFORD	12,050,154	602,507.70	BLUE HILL	5,347,555	267,377.75
PLEASANT DALE	1,226,406	61,320.30	GUIDE ROCK	903,620	45,181.00
SEWARD	57,887,256	2,894,362.80	RED CLOUD	8,762,369	439,468.45
STAPLEHURST	482,544	24,127.20	COUNTY TOTAL	\$15,877,503	\$795,225.15
UTICA	4,561,166	228,058.30	WHEELER		
COUNTY TOTAL	\$78,224,941	\$3,911,247.05	BARTLETT	\$588,354	\$29,417.70
SHERIDAN			ERICSON	585,368	33,018.40
GORDON	\$20,430,622	\$1,021,531.10	COUNTY TOTAL	\$1,191,452	\$63,322.60
HAY SPRINGS	4,739,625	236,585.25	YORK		
RUSHVILLE	5,511,233	275,561.65	BENEDICT	\$650,400	\$32,520.00
WHITECLAY	3,518,376	175,918.80	BRADSHAW	1,265,324	63,266.20
COUNTY TOTAL	\$34,644,548	\$1,731,831.40	GRESHAM	830,024	41,501.20
SHERMAN			HENDERSON	8,728,526	436,426.30
ASHTON	\$971,156	\$48,557.80	MCCOOL JCT	1,051,990	52,599.50
HAZARD	116,462	5,823.10	WACO	1,268,378	63,418.90
LITCHFIELD	604,567	30,228.35	YORK	122,072,844	6,106,267.20
LOUP CITY	5,919,397	295,969.85	COUNTY TOTAL	\$135,867,620	\$6,796,006.00
ROCKVILLE	248,927	12,446.35	NONRESIDENT	2,282,827,978	115,549,199.90
COUNTY TOTAL	\$7,860,509	\$393,025.45	STATE TOTAL	\$18,160,040,059	\$910,444,859.80

TABLE 2 — 2001 MOTOR VEHICLE NET TAXABLE SALES AND STATE SALES TAX

COUNTY	NET TAXABLE SALES	SALES TAX	COUNTY	NET TAXABLE SALES	SALES TAX
ADAMS	\$45,497,891	\$2,284,003.12	JOHNSON	\$7,312,865	\$365,667.70
ANTELOPE	13,810,909	689,667.90	KEARNEY	12,860,192	642,551.83
ARTHUR	923,987	45,488.44	KEITH	17,044,556	854,454.60
BANNER	2,071,402	102,787.20	KEYA PAHA	2,202,305	109,296.64
BLAINE	1,321,012	65,437.16	KIMBALL	8,306,509	416,413.33
BOONE	12,117,232	604,839.50	KNOX	14,851,471	741,815.53
BOX BUTTE	20,775,671	1,038,490.00	LANCASTER	374,361,202	18,839,409.45
BOYD	3,629,597	180,281.82	LINCOLN	57,460,720	2,883,349.70
BROWN	6,072,988	303,412.32	LOGAN	2,243,567	111,265.93
BUFFALO	70,861,938	3,551,565.97	LOUP	1,557,538	77,197.53
BURT	14,776,283	738,825.29	MADISON	52,310,770	2,621,979.46
BUTLER	14,128,184	705,978.17	MCPHERSON	1,276,068	63,033.98
CASS	48,859,426	2,442,782.01	MERRICK	13,293,770	665,273.63
CEDAR	16,243,670	809,589.43	MORRILL	9,766,708	488,660.50
CHASE	9,156,320	457,335.28	NANCE	6,586,515	328,912.81
CHERRY	12,884,697	642,857.64	NEMAHA	13,488,946	674,234.09
CHEYENNE	18,157,182	910,731.70	NUCKOLLS	8,405,003	420,007.80
CLAY	12,792,682	639,396.11	OTOE	26,058,296	1,305,513.05
COLFAX	15,701,046	785,765.40	PAWNEE	5,477,025	272,642.56
CUMING	18,567,471	925,773.73	PERKINS	7,499,663	374,447.38
CUSTER	21,965,142	1,097,431.76	PHELPS	20,077,190	1,004,266.34
DAKOTA	30,669,556	1,536,764.86	PIERCE	12,705,795	633,859.58
DAWES	12,738,541	638,597.04	PLATTE	53,700,580	2,690,716.49
DAWSON	39,785,408	1,998,626.40	POLK	10,356,288	516,075.64
DEUEL	4,022,825	200,737.18	RED WILLOW	19,709,557	987,246.19
DIXON	11,314,928	564,545.44	RICHARDSON	14,640,749	731,995.59
DODGE	59,666,362	2,995,200.33	ROCK	3,830,725	190,675.92
DOUGLAS	758,576,993	38,221,235.79	SALINE	21,576,513	1,080,773.13
DUNDY	5,261,134	262,245.87	SARPY	246,254,896	12,343,643.32
FILLMORE	12,611,939	629,021.34	SAUNDERS	38,372,464	1,920,211.99
FRANKLIN	6,646,323	331,319.91	SCOTTS BLUFF	60,961,004	3,060,061.00
FRONTIER	6,636,553	330,794.35	SEWARD	26,953,518	1,345,405.31
FURNAS	10,019,407	499,538.60	SHERIDAN	10,751,863	538,134.53
GAGE	36,742,272	1,842,810.63	SHERMAN	6,060,628	302,415.36
GARDEN	4,295,608	214,434.18	SIOUX	3,523,001	175,510.50
GARFIELD	3,056,631	151,830.52	STANTON	10,703,760	533,227.20
GOSPER	4,817,669	239,853.41	THAYER	10,219,297	510,278.84
GRANT	1,894,898	93,853.83	THOMAS	1,675,163	82,945.64
GREELEY	4,552,981	226,432.71	THURSTON	5,833,917	290,930.96
HALL	83,875,983	4,210,497.89	VALLEY	8,212,735	409,405.96
HAMILTON	16,528,304	824,371.15	WASHINGTON	41,595,024	2,079,426.01
HARLAN	7,243,316	362,229.41	WAYNE	14,219,746	710,381.55
HAYES	2,652,916	131,606.60	WEBSTER	6,763,032	338,011.54
HITCHCOCK	5,973,852	297,779.80	WHEELER	2,192,326	108,697.90
HOLT	19,734,930	985,976.05	YORK	24,755,268	1,239,996.50
HOOKER	1,358,771	66,908.19	UNALLOCATED	22,903,376	1,183,989.23
HOWARD	10,657,582	532,345.71			
JEFFERSON	14,146,181	707,880.71	STATE TOTAL	\$2,896,708,697	\$145,384,287.57

TABLE 3 — SALES TAX STATISTICS BY NEBRASKA BUSINESS CLASSIFICATION

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
ADAMS						
11 Agriculture, Forestry, Fishing & Hunting	39	\$1,433,609	\$71,680.46	27	\$475,161	\$24,658.05
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	56	4,637,980	231,897.56	64	4,276,379	315,072.95
31-33 Manufacturing	72	5,292,964	269,647.71	74	6,750,270	349,627.50
42 Wholesale Trade	58	29,725,252	1,500,515.12	57	31,128,451	1,556,422.55
44-46 Retail Trade	501	139,490,762	6,974,940.92	484	139,581,213	6,982,176.14
48-49 Transportation & Warehousing	36	356,401	17,819.97	33	383,299	19,164.95
51 Information	10	11,095,626	554,781.30	13	13,042,960	652,148.00
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	12	1,131,457	56,572.88	17	2,849,830	143,514.50
54 Professional, Scientific & Technical Serv.	19	1,894,698	94,733.55	34	1,656,264	82,813.18
56 Adm., Support, Waste Mgt. & Remed. Serv.	42	1,308,579	65,429.22	47	2,304,602	115,230.10
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	34	795,089	39,755.06	30	609,658	30,482.90
71 Arts, Entertainment & Recreation	15	2,732,085	136,563.29	21	3,155,094	165,320.70
72 Accommodation & Food Services	99	30,252,412	1,514,362.02	98	29,567,200	1,478,360.00
81 Other Services	247	9,627,748	481,168.17	225	7,246,683	362,330.15
92 Public Administration	11	475,921	11,164.89	13	451,916	22,595.80
99 Unclassified	10	2,354,857	117,742.85	D	D	D
TOTAL	1,282	\$265,182,521	\$13,280,110.05	1269	\$266,179,050	\$13,434,920.97
ANTELOPE						
11 Agriculture, Forestry, Fishing & Hunting	31	\$2,056,312	\$102,815.59	22	\$2,028,347	\$101,417.35
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	22	1,412,503	70,625.24	24	972,504	48,625.20
31-33 Manufacturing	15	1,232,718	61,635.97	12	1,144,599	57,229.95
42 Wholesale Trade	16	1,006,965	50,347.75	21	955,421	47,771.05
44-46 Retail Trade	140	12,694,678	631,914.34	130	12,126,839	606,341.95
48-49 Transportation & Warehousing	13	162,752	8,137.60	12	170,159	8,507.95
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	13	772,559	38,611.61	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	11	298,820	14,940.90
72 Accommodation & Food Services	34	2,504,806	122,081.54	31	2,236,000	117,525.28
81 Other Services	86	3,111,355	155,567.67	89	3,103,631	155,177.28
92 Public Administration	12	1,494,569	74,701.99	12	1,365,057	68,252.85
99 Unclassified	D	D	D	D	D	D
TOTAL	411	\$28,567,833	\$1,426,675.98	405	\$26,667,952	\$1,339,118.51
ARTHUR						
44-46 Retail Trade	13	\$567,206	\$27,056.90	15	\$623,773	\$31,188.65
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
TOTAL	32	\$869,378	\$43,468.90	34	\$891,527	\$44,576.35
BANNER						
23 Construction	D	D	D	D	D	D
44-46 Retail Trade	D	D	D	12	\$61,981	\$3,099.05
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
TOTAL	23	\$188,993	\$9,449.65	27	\$231,644	\$11,582.20
BLAINE						
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	14	\$130,817	\$6,540.85	13	\$111,249	\$5,562.45
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	11	185,534	9,277.15	15	183,660	9,183.00
92 Public Administration	D	D	D	D	D	D
TOTAL	47	\$763,422	\$38,171.10	48	\$729,651	\$36,482.55

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
BOONE						
11 Agriculture, Forestry, Fishing & Hunting	19	\$436,425	\$21,826.32	11	\$225,264	\$11,270.20
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	12	1,300,602	65,030.10	15	1,250,280	62,514.00
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	11	1,790,484	89,524.20	15	1,724,193	86,209.65
44-46 Retail Trade	151	11,841,870	597,588.03	146	12,123,411	606,167.55
48-49 Transportation & Warehousing	28	4,228	211.43	25	3,889	194.45
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	11	73,826	3,691.30
71 Arts, Entertainment & Recreation	11	200,360	10,018.00	D	D	D
72 Accommodation & Food Services	29	2,857,100	142,351.58	36	2,963,283	150,175.37
81 Other Services	66	1,973,039	98,651.15	62	1,816,906	92,497.30
92 Public Administration	D	D	D	10	373,700	18,685.00
99 Unclassified	11	420,880	22,066.16	D	D	D
TOTAL	383	\$27,043,302	\$1,351,503.28	382	\$26,626,425	\$1,334,988.47
BOX BUTTE						
11 Agriculture, Forestry, Fishing & Hunting	25	\$724,834	\$36,242.05	11	\$258,467	\$13,143.35
22 Utilities	D	D	D	D	D	D
23 Construction	25	2,416,211	125,207.34	24	2,064,335	105,531.75
31-33 Manufacturing	16	1,137,145	56,893.31	16	1,228,543	61,427.15
42 Wholesale Trade	19	3,079,565	153,978.75	27	3,077,298	153,864.90
44-46 Retail Trade	215	36,234,441	1,810,218.30	210	35,631,798	1,785,973.80
48-49 Transportation & Warehousing	12	91,840	4,592.04	12	102,473	5,123.65
51 Information	D	D	D	10	3,889,614	194,480.70
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	10	329,993	16,499.65	13	611,249	30,562.45
56 Adm., Support, Waste Mgt. & Remed. Serv.	22	146,450	7,245.32	29	1,251,908	62,595.40
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	12	91,043	4,552.15	13	79,018	3,950.90
71 Arts, Entertainment & Recreation	D	D	D	16	964,684	48,234.20
72 Accommodation & Food Services	51	10,326,602	516,971.52	46	10,350,302	517,515.10
81 Other Services	105	3,724,636	184,950.69	88	2,955,365	147,768.25
92 Public Administration	D	D	D	D	D	D
99 Unclassified	12	230,810	11,833.96	D	D	D
TOTAL	564	\$75,483,311	\$3,778,562.55	546	\$75,662,640	\$3,790,050.90
BOYD						
11 Agriculture, Forestry, Fishing & Hunting	11	\$524,151	\$26,207.57	D	D	D
22 Utilities	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	59	2,365,129	118,256.50	67	\$2,558,241	\$127,912.05
48-49 Transportation & Warehousing	18	336,259	16,812.95	17	293,142	14,657.10
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	27	1,347,566	66,932.67	23	1,358,358	69,357.90
81 Other Services	36	498,004	24,855.33	37	471,694	23,584.70
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	196	\$7,317,414	\$365,870.70	204	\$7,052,388	\$354,059.40
BROWN						
11 Agriculture, Forestry, Fishing & Hunting	11	\$61,656	\$3,082.80	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	13	896,974	44,729.25	16	\$924,842	\$46,242.10
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	10	947,606	47,380.32	10	874,048	43,702.40
44-46 Retail Trade	107	11,888,650	594,380.69	110	10,944,214	547,210.70
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	27	2,356,041	118,003.27	24	2,357,534	117,876.70
81 Other Services	59	1,389,854	69,492.75	51	1,221,801	61,090.04
92 Public Administration	D	D	D	D	D	D
TOTAL	282	\$22,468,454	\$1,123,422.70	284	\$21,332,899	\$1,067,368.59

TABLE 3 — SALES TAX STATISTICS BY NEBRASKA BUSINESS CLASS. (cont.)

Nebraska Department of Revenue

COUNTY NAME	2001	2001	2001	2000	2000	2000
BUSINESS CLASSIFICATION CODE	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX
BUFFALO						
11 Agriculture, Forestry, Fishing & Hunting	38	\$1,787,679	\$89,384.35	25	\$700,070	\$35,003.50
21 Mining	D	D	D	D	D	D
22 Utilities	10	35,716,747	1,785,837.10	11	31,353,502	1,567,675.10
23 Construction	64	3,813,888	190,617.26	66	4,156,023	207,801.15
31-33 Manufacturing	62	6,718,559	339,723.73	56	8,309,633	416,120.65
42 Wholesale Trade	75	37,969,228	1,897,770.77	92	40,336,919	2,024,161.00
44-46 Retail Trade	703	274,593,544	13,734,207.38	678	261,252,130	13,063,034.70
48-49 Transportation & Warehousing	51	87,339	4,366.95	49	98,026	4,901.30
51 Information	22	14,175,645	708,781.72	31	17,383,086	869,154.30
52 Finance & Insurance	11	449,716	22,486.17	14	147,959	7,397.95
53 Real Estate & Rental & Leasing	16	1,396,821	69,541.05	19	1,811,756	92,083.80
54 Professional, Scientific & Technical Serv.	37	1,713,255	85,187.12	59	2,997,456	149,872.80
56 Adm., Support, Waste Mgt. & Remed. Serv.	70	4,445,923	222,296.66	72	4,696,696	234,834.80
61 Educational Services	12	124,760	6,238.30	15	557,835	27,891.75
62 Health Care & Social Assistance	39	1,373,091	68,654.55	37	946,937	47,346.85
71 Arts, Entertainment & Recreation	32	6,657,976	332,898.54	39	5,682,876	282,508.80
72 Accommodation & Food Services	157	70,085,949	3,574,552.09	162	68,114,108	3,417,019.40
81 Other Services	304	17,407,884	873,441.03	298	14,289,416	727,580.80
92 Public Administration	20	8,037,516	401,875.81	18	6,052,128	302,606.40
99 Unclassified	27	377,464	10,404.19	D	D	D
TOTAL	1,756	\$488,286,682	\$24,492,456.96	1760	\$469,829,698	\$23,524,152.15
BURT						
11 Agriculture, Forestry, Fishing & Hunting	17	\$1,416,313	\$70,815.60	14	\$1,405,955	\$70,297.75
22 Utilities	11	5,614,621	280,703.97	12	5,703,505	285,175.25
23 Construction	19	919,096	45,965.68	18	910,789	45,539.45
31-33 Manufacturing	20	3,527,412	176,370.86	19	1,519,967	75,998.35
42 Wholesale Trade	15	2,076,426	104,589.27	16	1,678,498	83,924.90
44-46 Retail Trade	138	9,908,292	495,412.52	138	9,423,214	471,160.70
48-49 Transportation & Warehousing	23	343,739	17,186.94	23	73,775	3,688.75
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	10	208,196	10,729.80
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	12	299,465	14,968.66	12	512,074	25,603.70
72 Accommodation & Food Services	27	2,304,808	114,912.62	28	2,498,792	125,764.60
81 Other Services	74	2,138,607	106,919.74	74	2,021,223	101,086.15
99 Unclassified	D	D	D	D	D	D
TOTAL	403	\$31,154,509	\$1,558,800.45	401	\$28,181,795	\$1,410,259.75
BUTLER						
11 Agriculture, Forestry, Fishing & Hunting	18	\$810,468	\$40,523.40	14	\$599,860	\$29,993.00
22 Utilities	D	D	D	10	6,042,332	302,116.60
23 Construction	10	627,149	31,357.43	11	584,890	29,244.50
31-33 Manufacturing	15	106,569	5,328.43	10	62,388	3,113.65
42 Wholesale Trade	21	1,104,688	55,234.42	23	1,245,392	62,269.60
44-46 Retail Trade	147	8,423,595	421,186.32	144	9,157,236	457,861.80
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	15	1,982,688	99,134.63	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	38	2,745,550	137,112.04	36	2,906,698	145,334.90
81 Other Services	77	3,030,098	152,082.97	79	2,700,226	135,010.85
92 Public Administration	10	134,032	6,701.64	13	319,123	15,956.15
99 Unclassified	11	491,862	11,136.08	D	D	D
TOTAL	410	\$26,284,079	\$1,314,203.95	399	\$25,617,265	\$1,280,857.05
CASS						
11 Agriculture, Forestry, Fishing & Hunting	32	\$1,771,046	\$88,551.98	22	\$1,376,098	\$68,804.90
21 Mining	D	D	D	D	D	D
22 Utilities	20	12,597,102	629,855.15	23	12,497,903	624,895.15
23 Construction	27	418,953	20,947.67	31	402,058	20,102.90
31-33 Manufacturing	25	463,922	23,196.43	28	1,543,163	77,158.15
42 Wholesale Trade	24	2,684,919	140,523.29	35	3,483,999	175,239.95
44-46 Retail Trade	370	31,154,175	1,561,976.44	353	32,720,700	1,636,235.00
48-49 Transportation & Warehousing	46	754,728	37,736.57	55	665,826	33,291.30
51 Information	D	D	D	10	61,427	3,071.35
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	21	153,207	7,660.23	25	347,882	17,394.10
56 Adm., Support, Waste Mgt. & Remed. Serv.	25	1,480,823	74,041.47	22	1,147,676	57,409.40
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	11	17,977	898.85	11	17,310	865.50
71 Arts, Entertainment & Recreation	19	4,622,789	233,522.24	21	9,811,943	492,859.15
72 Accommodation & Food Services	59	16,058,084	804,826.63	59	11,035,958	554,847.90
81 Other Services	147	3,265,006	163,289.09	149	2,853,750	144,687.50
92 Public Administration	14	2,613,016	127,236.55	12	866,773	44,338.65
99 Unclassified	12	676,972	34,037.80	D	D	D
TOTAL	878	\$82,445,803	\$4,126,985.15	887	\$81,692,981	\$4,094,226.65

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
CEDAR						
11 Agriculture, Forestry, Fishing & Hunting	21	\$845,622	\$42,281.12	11	\$742,759	\$37,137.95
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	11	4,945,059	247,252.95
23 Construction	22	2,205,002	111,748.17	19	2,071,381	105,369.05
31-33 Manufacturing	12	166,902	8,295.56	D	D	D
42 Wholesale Trade	24	3,804,465	190,223.25	35	3,685,124	184,254.55
44-46 Retail Trade	168	12,712,901	631,591.17	165	11,886,567	594,328.35
48-49 Transportation & Warehousing	21	71,204	3,560.20	20	86,308	4,315.40
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	12	195,103	9,755.15
56 Adm., Support, Waste Mgt. & Remed. Serv.	13	519,573	25,729.55	15	140,319	7,015.95
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	13	1,030,178	51,510.52	10	973,532	48,676.60
72 Accommodation & Food Services	30	2,179,387	109,141.24	30	2,607,593	130,379.65
81 Other Services	91	3,694,435	184,314.55	90	3,251,559	162,577.55
92 Public Administration	D	D	D	D	D	D
TOTAL	458	\$35,636,243	\$1,783,870.15	462	\$32,197,534	\$1,611,674.65
CHASE						
11 Agriculture, Forestry, Fishing & Hunting	17	\$94,777	\$4,738.86	14	\$109,531	\$5,476.55
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	10	196,590	8,730.84	10	154,634	7,731.70
42 Wholesale Trade	10	3,704,398	185,219.01	13	3,237,722	161,886.10
44-46 Retail Trade	110	13,030,845	653,324.40	104	13,513,108	675,655.40
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	24	1,819,493	90,990.66	20	1,755,294	87,764.70
81 Other Services	57	3,383,745	169,008.35	48	2,495,923	124,817.98
92 Public Administration	D	D	D	D	D	D
TOTAL	287	\$27,591,382	\$1,381,412.10	270	\$26,477,089	\$1,323,876.28
CHERRY						
11 Agriculture, Forestry, Fishing & Hunting	22	\$650,279	\$31,693.38	13	\$244,626	\$12,231.30
22 Utilities	D	D	D	D	D	D
23 Construction	11	1,599,310	79,863.98	12	1,004,469	50,223.45
31-33 Manufacturing	17	684,525	34,227.03	12	621,689	31,084.45
42 Wholesale Trade	19	2,639,472	131,973.65	25	2,865,294	143,264.70
44-46 Retail Trade	150	24,139,484	1,206,110.38	153	24,611,701	1,230,585.02
48-49 Transportation & Warehousing	10	241,117	12,055.86	11	249,729	12,486.45
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	10	222,817	11,140.85	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	11	27,770	1,388.50
71 Arts, Entertainment & Recreation	10	556,060	27,802.49	16	517,162	25,858.10
72 Accommodation & Food Services	59	7,718,709	385,853.93	57	7,687,058	384,352.90
81 Other Services	62	1,562,411	78,051.22	67	1,517,219	75,860.95
92 Public Administration	D	D	D	D	D	D
TOTAL	406	\$67,435,630	\$3,371,887.90	425	\$59,130,204	\$2,956,510.16
CHEYENNE						
11 Agriculture, Forestry, Fishing & Hunting	21	\$679,502	\$33,975.10	16	\$785,837	\$39,291.85
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	20	581,523	29,076.06	20	644,330	32,216.50
31-33 Manufacturing	19	1,270,741	63,542.23	21	856,977	42,848.85
42 Wholesale Trade	17	1,199,251	59,962.60	20	1,423,537	71,176.85
44-46 Retail Trade	225	86,557,788	4,331,082.41	213	82,366,287	4,118,656.46
48-49 Transportation & Warehousing	14	242,722	12,136.40	15	396,068	19,803.40
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	13	224,958	11,247.90
56 Adm., Support, Waste Mgt. & Remed. Serv.	13	542,995	27,149.79	15	858,502	42,925.10
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	11	111,848	5,565.40	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	56	16,036,573	801,836.90	53	14,778,376	738,918.80
81 Other Services	99	2,996,899	150,527.27	96	3,047,817	152,390.85
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	554	\$125,105,676	\$6,255,582.80	545	\$122,338,155	\$6,117,249.86

TABLE 3 — SALES TAX STATISTICS BY NEBRASKA BUSINESS CLASS. (cont.)

Nebraska Department of Revenue

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
CLAY						
11 Agriculture, Forestry, Fishing & Hunting	27	\$318,255	\$15,912.79	20	\$94,960	\$4,748.00
22 Utilities	D	D	D	D	D	D
23 Construction	14	1,295,057	64,743.92	15	1,707,102	85,355.10
31-33 Manufacturing	11	677,265	33,863.25	16	697,917	34,895.85
42 Wholesale Trade	20	3,595,840	179,792.01	23	3,765,425	188,271.25
44-46 Retail Trade	137	7,945,171	395,493.57	126	7,711,898	386,294.90
48-49 Transportation & Warehousing	33	326,651	16,332.55	31	337,766	16,888.30
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	11	2,363,645	118,182.25
56 Adm., Support, Waste Mgt. & Remed. Serv.	10	2,263,595	113,179.91	10	91,910	4,595.50
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	33	1,814,211	90,349.13	28	1,671,777	84,948.85
81 Other Services	81	1,613,260	80,452.05	86	1,885,172	94,258.60
92 Public Administration	D	D	D	12	1,672,985	83,649.25
TOTAL	411	\$26,168,473	\$1,307,450.82	414	\$26,219,662	\$1,313,043.10
COLFAX						
11 Agriculture, Forestry, Fishing & Hunting	13	\$43,186	\$2,159.29	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	16	1,308,509	65,425.55	15	\$1,622,901	\$81,145.05
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	21	3,002,604	153,790.45	25	3,471,748	173,587.40
44-46 Retail Trade	160	15,813,509	790,665.58	161	14,786,118	740,755.87
48-49 Transportation & Warehousing	27	13,349	667.45	25	4,310	215.50
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	10	501,045	25,052.25
72 Accommodation & Food Services	42	4,538,021	238,902.84	44	4,646,714	232,335.70
81 Other Services	96	2,922,754	146,138.83	91	2,485,611	124,280.55
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	436	\$34,914,123	\$1,759,258.15	438	\$33,713,212	\$1,687,102.97
CUMING						
11 Agriculture, Forestry, Fishing & Hunting	21	\$676,804	\$33,840.28	13	\$777,789	\$38,889.20
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	22	1,514,131	75,706.59	23	1,434,957	72,029.85
31-33 Manufacturing	23	1,183,738	59,187.03	21	2,919,330	145,966.50
42 Wholesale Trade	23	3,939,957	196,635.67	24	4,477,293	223,864.65
44-46 Retail Trade	160	20,410,218	1,023,127.16	159	17,036,522	852,322.10
48-49 Transportation & Warehousing	27	88,538	4,426.90	20	114,180	5,709.00
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	15	280,427	14,021.35
56 Adm., Support, Waste Mgt. & Remed. Serv.	11	927,374	46,366.68	12	881,488	44,074.40
62 Health Care & Social Assistance	D	D	D	12	60,796	3,039.80
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	40	6,097,882	304,957.33	36	5,180,753	259,037.65
81 Other Services	94	4,126,330	207,082.61	92	4,141,160	207,312.60
92 Public Administration	D	D	D	10	3,035,437	151,771.85
99 Unclassified	D	D	D	D	D	D
TOTAL	475	\$74,086,116	\$3,707,986.66	479	\$62,713,885	\$3,137,486.60
CUSTER						
11 Agriculture, Forestry, Fishing & Hunting	33	\$241,105	\$12,056.26	23	\$83,913	\$4,195.65
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	10	11,022,320	551,116.00
23 Construction	26	2,716,223	135,811.22	24	2,632,002	131,600.10
31-33 Manufacturing	26	1,104,923	55,246.14	18	2,223,300	111,165.00
42 Wholesale Trade	30	5,407,984	274,155.06	36	5,695,384	284,769.20
44-46 Retail Trade	241	25,579,795	1,279,591.68	248	25,479,469	1,273,973.45
48-49 Transportation & Warehousing	24	18,167	908.37	28	16,038	801.90
51 Information	D	D	D	10	1,237,662	61,883.10
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	12	406,186	20,309.32	18	604,449	30,222.45
56 Adm., Support, Waste Mgt. & Remed. Serv.	13	597,912	29,895.39	21	835,885	41,794.25
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	12	265,459	13,272.97	13	323,798	16,189.90
72 Accommodation & Food Services	60	6,545,731	326,923.03	57	6,365,349	321,645.10
81 Other Services	152	3,771,455	188,694.84	143	3,358,206	167,910.28
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	674	\$61,167,484	\$3,062,160.94	687	\$61,231,127	\$3,064,933.98

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
DAKOTA						
11 Agriculture, Forestry, Fishing & Hunting	18	\$709,602	\$35,479.38	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	21	1,999,864	99,944.31	28	\$1,675,688	\$83,784.40
31-33 Manufacturing	39	6,299,842	318,114.43	40	4,875,600	243,780.00
42 Wholesale Trade	14	2,747,726	137,386.28	14	993,984	49,699.20
44-46 Retail Trade	258	58,565,805	3,310,672.59	253	60,043,020	3,003,398.11
48-49 Transportation & Warehousing	18	510,403	25,153.38	19	628,838	41,171.90
51 Information	12	8,847,940	442,396.00	14	6,246,948	312,347.40
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	11	583,005	29,149.34	18	911,496	45,567.15
56 Adm., Support, Waste Mgt. & Remed. Serv.	19	1,899,964	94,998.66	21	1,329,329	66,466.45
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	11	1,525,816	76,290.78	13	1,425,763	71,288.15
72 Accommodation & Food Services	68	21,353,109	1,074,662.50	58	18,076,978	920,287.90
81 Other Services	107	3,078,347	154,164.67	104	3,209,721	160,486.05
92 Public Administration	10	8,416,100	419,806.56	10	7,970,386	398,519.30
99 Unclassified	D	D	D	D	D	D
TOTAL	633	\$116,509,488	\$5,517,640.40	629	\$109,789,022	\$5,516,859.56
DAWES						
11 Agriculture, Forestry, Fishing & Hunting	16	\$169,281	\$8,464.05	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	22	595,132	29,756.64	25	\$337,365	\$16,868.25
31-33 Manufacturing	15	137,763	6,888.16	17	173,282	8,664.10
42 Wholesale Trade	10	448,118	22,406.49	12	418,031	20,901.55
44-46 Retail Trade	189	38,060,432	1,903,016.84	178	36,495,292	1,831,504.60
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	20	2,523,650	126,182.45	26	2,869,491	143,474.55
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	11	42,090	2,104.48	11	37,206	1,860.30
71 Arts, Entertainment & Recreation	10	803,820	40,191.15	14	1,794,430	89,721.50
72 Accommodation & Food Services	57	12,226,507	616,901.64	52	10,851,886	542,594.30
81 Other Services	100	2,459,301	122,983.14	103	1,651,292	82,564.60
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	494	\$83,704,052	\$4,190,778.60	492	\$67,792,203	\$3,396,350.15
DAWSON						
11 Agriculture, Forestry, Fishing & Hunting	41	\$1,512,757	\$75,637.66	31	\$775,075	\$38,753.75
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	41	4,908,391	245,417.10	40	4,758,332	237,916.60
31-33 Manufacturing	41	2,633,894	131,691.88	43	2,739,487	136,974.35
42 Wholesale Trade	26	11,054,319	552,715.56	42	11,213,238	560,970.95
44-46 Retail Trade	374	76,059,166	3,803,890.78	383	77,422,630	3,871,131.50
48-49 Transportation & Warehousing	46	613,606	30,680.76	47	612,178	33,908.90
51 Information	15	4,556,637	227,834.13	16	4,534,054	226,702.70
52 Finance & Insurance	D	D	D	10	90,504	4,525.20
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	27	911,556	45,577.80
56 Adm., Support, Waste Mgt. & Remed. Serv.	17	595,484	29,774.24	14	791,198	39,559.90
62 Health Care & Social Assistance	19	770,695	38,534.74	19	154,846	7,742.30
71 Arts, Entertainment & Recreation	18	1,182,905	59,195.31	23	1,060,436	53,021.80
72 Accommodation & Food Services	108	20,633,924	1,031,607.86	100	20,443,986	1,025,373.30
81 Other Services	188	9,036,207	459,426.62	180	7,886,309	394,315.45
92 Public Administration	10	5,259,645	262,982.26	13	4,952,689	248,839.45
99 Unclassified	20	1,375,682	59,428.13	14	1,037,032	51,851.60
TOTAL	996	\$167,982,483	\$8,400,882.66	1025	\$165,087,329	\$8,262,354.50
DEUEL						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	50	\$9,005,261	\$450,663.02	47	\$9,015,697	\$450,784.85
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	16	1,386,550	68,270.57	17	1,382,251	69,112.55
81 Other Services	25	392,519	19,615.28	23	401,150	20,057.50
92 Public Administration	D	D	D	D	D	D
TOTAL	127	\$13,684,971	\$684,518.70	132	\$13,550,322	\$677,516.10

TABLE 3 — SALES TAX STATISTICS BY NEBRASKA BUSINESS CLASS. (cont.)

Nebraska Department of Revenue

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
DIXON						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	13	\$668,583	\$33,429.15
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	17	\$734,524	\$36,727.00	15	730,051	36,502.55
44-46 Retail Trade	76	3,053,789	152,627.99	72	2,847,261	142,363.05
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	10	79,937	3,996.85
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	21	1,606,672	72,856.92	17	1,483,656	74,552.80
81 Other Services	51	833,908	41,695.98	52	740,900	37,045.00
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	237	\$9,761,708	\$488,085.40	238	\$9,213,031	\$461,021.55
DODGE						
11 Agriculture, Forestry, Fishing & Hunting	32	\$1,922,864	\$94,309.61	19	\$148,769	\$7,438.45
21 Mining	D	D	D	D	D	D
22 Utilities	13	25,902,136	1,295,106.82	15	21,345,152	1,067,257.60
23 Construction	49	5,638,855	281,414.55	45	4,891,646	244,582.30
31-33 Manufacturing	63	9,908,374	495,401.18	61	9,983,706	508,638.00
42 Wholesale Trade	62	19,425,895	972,086.25	69	22,512,857	1,125,642.85
44-46 Retail Trade	582	173,184,898	8,613,270.56	587	173,291,218	8,688,339.77
48-49 Transportation & Warehousing	62	580,058	29,002.62	59	361,922	18,096.10
51 Information	18	10,789,608	539,480.50	16	14,186,094	709,304.70
52 Finance & Insurance	13	2,070	103.49	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	14	2,920,394	146,019.70
54 Professional, Scientific & Technical Serv.	25	980,501	49,025.09	44	5,799,468	289,973.40
56 Adm., Support, Waste Mgt. & Remed. Serv.	49	7,153,046	357,652.45	49	5,010,268	250,513.40
61 Educational Services	D	D	D	10	546,367	27,318.35
62 Health Care & Social Assistance	28	380,798	19,038.65	27	348,497	17,424.85
71 Arts, Entertainment & Recreation	33	5,009,797	250,435.25	35	2,989,007	155,550.35
72 Accommodation & Food Services	132	35,684,040	1,793,402.26	141	36,212,262	1,826,663.10
81 Other Services	274	16,053,119	804,822.33	272	11,502,319	579,860.94
92 Public Administration	15	542,568	27,127.50	13	452,205	22,610.25
99 Unclassified	21	1,413,242	58,764.84	13	595,456	29,772.80
TOTAL	1,486	\$316,911,707	\$15,864,534.96	1509	\$313,557,228	\$15,737,987.96
DOUGLAS						
11 Agriculture, Forestry, Fishing & Hunting	70	\$12,203,825	\$604,743.00	59	\$13,070,822	\$683,316.90
21 Mining	11	1,725,809	86,290.45	11	2,122,443	106,122.15
22 Utilities	30	602,033,298	30,101,664.90	28	535,314,317	26,765,715.85
23 Construction	512	121,009,520	6,061,453.48	491	81,830,312	4,102,840.60
31-33 Manufacturing	674	215,189,419	10,757,287.73	696	300,489,906	15,073,279.80
42 Wholesale Trade	642	501,163,169	25,064,666.78	640	525,988,243	26,375,456.69
44-46 Retail Trade	5,094	2,842,645,705	142,551,201.59	4980	2,776,822,104	138,883,435.58
48-49 Transportation & Warehousing	292	8,074,032	403,997.01	300	8,610,946	431,912.30
51 Information	172	453,648,935	22,692,696.66	240	435,203,539	23,230,328.95
52 Finance & Insurance	161	72,361,971	3,768,089.38	177	85,524,587	4,351,426.13
53 Real Estate & Rental & Leasing	231	121,609,993	6,080,087.00	250	119,066,255	5,955,744.75
54 Professional, Scientific & Technical Serv.	919	206,009,258	10,288,312.12	935	191,444,671	9,655,396.78
55 Management of Companies & Enterprises	17	231,485	11,574.38	16	75,979	3,798.95
56 Adm., Support, Waste Mgt. & Remed. Serv.	783	150,620,067	7,530,555.96	707	133,991,883	6,718,577.62
61 Educational Services	60	13,316,806	666,019.68	73	13,066,240	653,312.00
62 Health Care & Social Assistance	282	13,581,997	679,298.88	275	19,157,555	958,102.75
71 Arts, Entertainment & Recreation	250	111,149,128	5,590,958.96	262	86,909,754	4,372,424.33
72 Accommodation & Food Services	1,342	716,885,683	36,112,008.27	1336	683,904,669	34,320,373.46
81 Other Services	1,593	158,405,366	7,938,950.00	1656	150,715,477	7,566,791.75
92 Public Administration	17	14,956,910	747,775.90	24	17,990,446	899,522.30
99 Unclassified	133	14,250,951	639,575.00	131	13,457,067	674,154.56
TOTAL	13,285	\$6,351,073,327	\$318,377,207.24	13287	\$6,194,757,215	\$311,782,034.20
DUNDY						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	60	\$2,328,540	\$115,613.53	59	\$2,310,061	\$115,503.05
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	10	1,081,647	54,082.96	11	958,692	47,934.60
81 Other Services	20	419,699	21,011.71	21	419,577	20,978.49
92 Public Administration	D	D	D	D	D	D
TOTAL	140	\$8,033,981	\$405,544.05	144	\$7,434,707	\$371,734.99

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

2001 Annual Report

47

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
FILLMORE						
11 Agriculture, Forestry, Fishing & Hunting	18	\$907,049	\$45,352.52	13	\$1,401,600	\$70,080.00
22 Utilities	D	D	D	D	D	D
23 Construction	16	2,048,953	91,178.65	14	2,030,719	101,535.95
31-33 Manufacturing	14	212,487	10,623.39	13	198,113	18,693.65
42 Wholesale Trade	25	2,574,521	128,726.04	27	2,517,575	125,878.75
44-46 Retail Trade	130	11,470,662	570,694.65	126	11,898,573	594,928.65
48-49 Transportation & Warehousing	17	48,767	2,438.33	19	45,357	2,267.85
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	10	655,289	32,764.45	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	35	3,459,075	174,184.75	30	3,541,082	177,054.10
81 Other Services	82	2,298,660	115,104.21	84	2,118,991	105,949.54
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	391	\$29,854,898	\$1,483,196.90	394	\$29,214,360	\$1,469,505.24
FRANKLIN						
11 Agriculture, Forestry, Fishing & Hunting	16	\$163,289	\$8,174.47	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	15	\$987,267	\$49,363.35
44-46 Retail Trade	64	3,269,636	163,544.40	66	3,455,710	172,785.50
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
72 Accommodation & Food Services	21	1,302,567	64,457.34	16	1,080,321	63,850.05
81 Other Services	39	643,872	32,913.70	46	751,330	37,566.50
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	199	\$10,537,222	\$527,581.10	207	\$10,359,900	\$527,829.00
FRONTIER						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	11	\$1,532,573	\$76,628.64	14	\$1,141,942	\$57,097.10
44-46 Retail Trade	62	2,339,875	117,026.00	63	2,608,453	130,422.65
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	11	863,714	43,185.72	13	1,001,741	50,087.05
81 Other Services	31	1,118,573	55,923.09	38	994,754	49,737.70
92 Public Administration	D	D	D	D	D	D
TOTAL	170	\$9,120,642	\$456,032.10	179	\$8,660,178	\$433,008.90
FURNAS						
11 Agriculture, Forestry, Fishing & Hunting	13	\$96,833	\$4,841.65	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	11	453,946	22,697.30	13	\$364,073	\$18,187.70
31-33 Manufacturing	12	62,210	2,583.52	D	D	D
42 Wholesale Trade	17	3,202,602	160,130.42	21	2,972,375	148,618.75
44-46 Retail Trade	120	8,057,590	401,963.37	121	9,267,093	463,354.65
48-49 Transportation & Warehousing	12	32,427	1,621.35	13	33,550	1,677.50
51 Information	D	D	D	14	2,878,534	143,926.70
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	35	2,559,578	128,072.99	39	2,269,342	113,467.10
81 Other Services	70	1,825,958	91,321.27	68	1,829,055	91,452.75
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	344	\$28,677,907	\$1,433,418.35	354	\$27,923,428	\$1,399,938.47

TABLE 3 — SALES TAX STATISTICS BY NEBRASKA BUSINESS CLASS. (cont.)

Nebraska Department of Revenue

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
GAGE						
11 Agriculture, Forestry, Fishing & Hunting	38	\$556,018	\$27,801.57	24	\$429,382	\$21,469.10
21 Mining	D	D	D	D	D	D
22 Utilities	19	25,359,997	1,267,999.35	20	20,435,549	1,021,777.45
23 Construction	35	3,630,979	181,549.10	35	3,387,039	169,351.95
31-33 Manufacturing	46	2,201,689	110,085.10	48	3,088,770	334,791.50
42 Wholesale Trade	32	10,499,402	524,833.66	38	9,648,556	482,427.80
44-46 Retail Trade	435	90,026,701	4,497,576.06	428	84,800,698	4,240,265.15
48-49 Transportation & Warehousing	27	355,597	17,779.85	29	310,782	15,539.10
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	10	248,553	12,433.01	25	1,483,931	74,196.55
56 Adm., Support, Waste Mgt. & Remed. Serv.	27	1,288,676	64,272.46	25	390,408	19,520.40
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	23	537,871	26,894.05	21	486,619	24,330.95
71 Arts, Entertainment & Recreation	16	1,249,117	62,452.98	16	1,144,586	57,229.30
72 Accommodation & Food Services	76	17,441,913	876,990.06	72	17,196,528	859,826.40
81 Other Services	217	6,684,005	334,196.68	211	6,506,869	325,677.45
92 Public Administration	10	298,997	14,934.26	13	343,263	17,163.15
99 Unclassified	24	520,525	20,329.27	12	569,358	28,467.90
TOTAL	1,066	\$171,770,812	\$8,594,736.82	1055	\$162,653,717	\$8,313,603.10
GARDEN						
11 Agriculture, Forestry, Fishing & Hunting	10	\$68,397	\$3,420.15	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	55	4,071,781	203,591.36	50	\$3,693,929	\$184,696.45
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	15	1,159,139	57,806.98	15	1,221,321	61,066.05
81 Other Services	30	656,192	32,747.78	34	658,793	32,939.65
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	155	\$8,273,068	\$413,653.40	157	\$7,935,900	\$396,795.00
GARFIELD						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	10	\$97,940	\$4,897.00
44-46 Retail Trade	61	\$5,523,515	\$275,797.97	61	4,739,400	236,970.00
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	13	1,055,578	52,779.22	14	1,120,890	56,044.50
81 Other Services	28	1,620,238	81,131.91	27	1,390,619	69,530.95
TOTAL	156	\$12,062,692	\$603,134.60	162	\$10,464,460	\$523,223.00
GOSPER						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	38	\$1,144,171	\$57,209.20	39	\$811,558	\$40,577.90
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	13	381,370	19,037.85	15	433,522	21,676.10
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	96	\$4,445,714	\$222,285.70	104	\$4,532,558	\$226,627.90

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
GRANT						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	24	\$2,521,369	\$126,074.48	25	\$2,138,021	\$106,901.05
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	12	337,555	16,877.79	14	326,762	16,338.10
92 Public Administration	D	D	D	D	D	D
TOTAL	65	\$3,748,877	\$187,443.85	65	\$3,494,041	\$174,702.05
GREELEY						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	11	\$532,927	\$26,114.55	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	12	1,398,915	74,805.85	13	\$1,464,596	\$73,229.80
44-46 Retail Trade	47	3,301,231	164,216.63	43	2,993,739	149,686.94
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	17	764,497	37,985.58	17	828,570	41,428.50
81 Other Services	37	1,678,649	83,932.90	36	1,517,153	75,857.65
92 Public Administration	D	D	D	D	D	D
TOTAL	157	\$8,840,676	\$442,033.80	163	\$8,288,896	\$414,444.79
HALL						
11 Agriculture, Forestry, Fishing & Hunting	31	\$1,082,580	\$54,129.02	15	\$908,933	\$45,446.65
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	108	11,101,404	559,399.21	103	11,168,284	558,414.20
31-33 Manufacturing	97	27,658,862	1,386,559.97	94	30,069,045	1,503,452.25
42 Wholesale Trade	106	50,539,055	2,536,391.93	111	52,157,244	2,607,862.20
44-46 Retail Trade	946	382,961,983	19,131,689.89	922	377,737,681	18,907,817.30
48-49 Transportation & Warehousing	76	3,213,064	160,562.55	82	2,832,537	141,626.85
51 Information	28	24,496,600	1,224,817.00	29	27,332,356	1,367,071.80
52 Finance & Insurance	12	694,174	34,708.70	17	1,609,853	80,492.65
53 Real Estate & Rental & Leasing	18	5,317,204	265,910.26	34	9,276,202	463,810.10
54 Professional, Scientific & Technical Serv.	55	6,649,308	333,562.89	82	6,465,695	323,155.14
56 Adm., Support, Waste Mgt. & Remed. Serv.	67	6,768,987	338,449.64	60	8,058,574	402,928.70
61 Educational Services	D	D	D	15	279,539	13,976.95
62 Health Care & Social Assistance	47	1,182,138	59,106.91	48	1,165,809	58,290.45
71 Arts, Entertainment & Recreation	31	5,847,431	292,371.06	37	5,289,445	264,472.25
72 Accommodation & Food Services	190	68,921,945	3,450,536.54	185	67,376,748	3,376,100.90
81 Other Services	378	24,348,606	1,220,888.73	343	20,302,296	1,015,096.23
92 Public Administration	D	D	D	13	1,527,168	76,358.40
99 Unclassified	26	2,067,038	86,653.22	14	1,431,026	71,551.30
TOTAL	2,246	\$692,261,539	\$34,638,771.88	2215	\$683,534,179	\$34,205,211.52
HAMILTON						
11 Agriculture, Forestry, Fishing & Hunting	23	\$152,974	\$7,648.70	15	\$39,339	\$1,966.95
22 Utilities	D	D	D	D	D	D
23 Construction	19	395,101	19,754.70	21	920,657	46,032.85
31-33 Manufacturing	34	2,135,737	106,739.49	35	1,992,608	99,630.40
42 Wholesale Trade	33	5,517,425	275,871.25	30	5,417,762	270,888.10
44-46 Retail Trade	167	10,975,037	548,648.75	169	9,995,922	499,796.10
48-49 Transportation & Warehousing	26	2,345	117.25	27	5,855	292.75
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	12	380,614	19,030.70
56 Adm., Support, Waste Mgt. & Remed. Serv.	17	366,895	18,344.75	22	687,779	34,388.95
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	12	285,311	14,265.55	D	D	D
71 Arts, Entertainment & Recreation	11	1,614,864	80,442.29	10	1,445,759	72,287.95
72 Accommodation & Food Services	27	3,510,770	175,540.36	26	3,734,506	190,925.30
81 Other Services	96	2,055,436	104,136.65	80	2,397,071	119,853.55
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	503	\$33,594,654	\$1,679,721.61	492	\$33,604,113	\$1,684,405.65

TABLE 3 — SALES TAX STATISTICS BY NEBRASKA BUSINESS CLASS. (cont.)

Nebraska Department of Revenue

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
HARLAN						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	11	\$239,496	\$11,974.83	11	\$238,666	\$13,208.30
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	96	5,291,092	264,425.50	91	5,045,866	252,293.20
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	12	450,911	22,545.56	12	591,402	29,570.10
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	26	2,073,260	103,667.52	27	2,130,976	106,548.80
81 Other Services	45	741,975	38,136.96	49	753,589	37,677.93
92 Public Administration	D	D	D	D	D	D
TOTAL	237	\$10,809,013	\$541,512.24	235	\$10,067,237	\$504,635.23
HAYES						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
TOTAL	35	\$981,583	\$49,079.15	39	\$924,798	\$46,239.90
HITCHCOCK						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	10	\$287,612	\$14,380.60
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	67	\$2,715,628	\$135,797.43	61	2,454,320	122,716.00
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
72 Accommodation & Food Services	17	854,067	42,760.50	18	839,607	41,980.35
81 Other Services	30	238,624	11,923.35	33	271,662	13,583.10
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	175	\$8,385,827	\$419,291.35	179	\$8,137,946	\$406,897.30
HOLT						
11 Agriculture, Forestry, Fishing & Hunting	31	\$1,091,575	\$54,144.39	22	\$924,510	\$46,225.50
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	42	2,352,803	119,539.93	41	2,208,506	111,065.30
31-33 Manufacturing	26	1,639,445	84,863.25	33	1,691,305	84,565.25
42 Wholesale Trade	38	8,068,238	403,449.53	44	7,988,032	399,341.48
44-46 Retail Trade	261	27,817,097	1,403,562.58	262	28,235,742	1,411,786.02
48-49 Transportation & Warehousing	54	149,359	7,467.96	55	147,351	7,367.35
51 Information	D	D	D	11	2,022,355	101,117.75
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	10	158,373	7,918.30	14	499,471	24,973.55
56 Adm., Support, Waste Mgt. & Remed. Serv.	22	1,371,999	79,400.78	18	1,059,524	52,976.20
62 Health Care & Social Assistance	13	131,569	6,579.96	15	135,924	6,796.20
71 Arts, Entertainment & Recreation	15	864,644	47,180.09	15	820,447	41,022.35
72 Accommodation & Food Services	54	7,460,124	373,087.04	52	7,150,745	357,537.25
81 Other Services	170	7,082,005	354,015.93	168	6,579,833	329,600.65
92 Public Administration	D	D	D	10	403,677	20,183.85
99 Unclassified	12	791,846	40,362.18	D	D	D
TOTAL	787	\$76,337,831	\$3,844,455.55	798	\$75,963,729	\$3,804,888.25
HOOKE						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	25	\$1,302,580	\$65,129.00	26	\$1,339,703	\$66,985.15
51 Information	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	17	226,391	11,319.53	20	261,723	13,086.15
TOTAL	74	\$4,976,010	\$248,800.50	74	\$4,992,878	\$249,643.90

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
HOWARD						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	13	\$469,543	\$23,476.84	15	\$457,450	\$22,872.50
31-33 Manufacturing	10	165,276	8,263.82	D	D	D
42 Wholesale Trade	11	2,279,233	113,960.52	12	2,265,532	113,258.60
44-46 Retail Trade	95	8,460,816	422,884.55	95	7,977,254	398,862.70
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	35	317,1077	158,534.61	36	3,018,495	150,924.75
81 Other Services	52	104,9468	52,377.41	58	1,002,422	50,120.11
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	268	\$22,329,752	\$1,116,487.60	275	\$20,472,744	\$1,024,637.21
JEFFERSON						
11 Agriculture, Forestry, Fishing & Hunting	15	\$347,632	\$17,381.61	10	\$237,843	\$11,892.15
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	23	641,492	32,060.65	26	531,484	26,574.20
31-33 Manufacturing	21	1,640,215	82,007.87	15	3,231,906	161,595.30
42 Wholesale Trade	15	2,344,217	117,210.84	16	2,358,481	117,924.05
44-46 Retail Trade	158	22,191,384	1,109,629.54	161	23,284,434	1,164,221.70
48-49 Transportation & Warehousing	14	3,055,576	152,778.80	13	2,736,833	136,841.65
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	36	5,358,166	267,907.49	30	5,442,595	272,129.75
81 Other Services	92	1,890,842	94,406.76	98	1,828,621	91,431.05
92 Public Administration	D	D	D	12	212,393	10,619.65
99 Unclassified	19	2,412,118	120,034.25	13	2,144,739	107,236.95
TOTAL	435	\$50,429,222	\$2,521,836.10	432	\$51,886,571	\$2,594,328.55
JOHNSON						
11 Agriculture, Forestry, Fishing & Hunting	16	\$152,264	\$7,613.25	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	10	\$346,349	\$17,317.45
42 Wholesale Trade	11	918,212	45,919.99	15	1,065,090	53,254.50
44-46 Retail Trade	89	7,574,376	378,669.46	83	7,050,185	352,659.25
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	18	2,216,032	110,801.93	21	2,062,887	103,144.35
81 Other Services	51	1,138,046	56,901.95	60	856,552	42,852.60
92 Public Administration	D	D	D	D	D	D
TOTAL	243	\$15,719,056	\$785,952.80	256	\$14,817,085	\$741,024.51
KEARNEY						
11 Agriculture, Forestry, Fishing & Hunting	19	\$346,312	\$17,624.37	14	\$319,233	\$15,961.65
22 Utilities	D	D	D	D	D	D
23 Construction	17	961,032	48,051.49	18	963,321	48,166.05
31-33 Manufacturing	16	2,519,989	126,411.33	18	2,344,294	117,214.70
42 Wholesale Trade	16	535,265	26,762.79	19	492,422	24,621.10
44-46 Retail Trade	113	8,115,170	405,757.38	110	7,756,695	387,834.75
48-49 Transportation & Warehousing	11	425,388	21,269.40	11	284,210	14,210.50
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	16	2,685,069	134,255.97	15	2,533,203	126,660.15
81 Other Services	50	2,043,648	102,182.48	60	3,491,301	174,565.05
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	307	\$25,841,689	\$1,292,496.45	316	\$24,794,586	\$1,239,729.30

TABLE 3 — SALES TAX STATISTICS BY NEBRASKA BUSINESS CLASS. (cont.)

Nebraska Department of Revenue

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
KEITH						
11 Agriculture, Forestry, Fishing & Hunting	18	\$228,093	\$11,404.65	16	\$341,630	\$17,081.50
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	23	774,488	38,723.26	24	486,454	24,322.70
31-33 Manufacturing	13	530,564	26,478.23	12	488,148	24,407.40
42 Wholesale Trade	16	1,962,668	98,164.91	20	3,202,227	160,111.35
44-46 Retail Trade	193	35,459,273	1,773,980.46	204	34,461,644	1,723,082.20
48-49 Transportation & Warehousing	11	205,489	10,274.45	10	210,638	10,531.90
51 Information	D	D	D	11	2,872,304	143,615.20
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	10	442,482	22,124.10
56 Adm., Support, Waste Mgt. & Remed. Serv.	15	1,290,382	64,520.03	13	1,516,128	75,806.40
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	14	673,822	33,691.96	13	406,428	20,904.38
72 Accommodation & Food Services	65	16,771,098	838,915.90	67	16,908,798	845,439.90
81 Other Services	86	5,663,974	283,198.12	87	3,072,345	153,617.25
92 Public Administration	D	D	D	D	D	D
99 Unclassified	13	443,813	19,963.88	D	D	D
TOTAL	510	\$78,324,517	\$3,919,583.58	530	\$76,012,917	\$3,801,228.83
KEYA PAHA						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	14	\$255,989	\$12,799.45	16	\$105,102	\$5,255.10
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	12	367,276	18,457.65	D	D	D
81 Other Services	24	817,204	40,860.33	20	652,176	32,608.80
92 Public Administration	D	D	D	D	D	D
TOTAL	77	\$1,928,562	\$96,428.10	69	\$1,579,059	\$78,952.95
KIMBALL						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	13	\$107,518	\$5,375.65	12	\$115,117	\$5,755.85
31-33 Manufacturing	14	827,742	41,387.17	13	1,205,928	60,296.40
42 Wholesale Trade	D	D	D	10	1,645,314	82,265.70
44-46 Retail Trade	100	10,241,710	511,186.85	98	9,811,176	490,558.80
48-49 Transportation & Warehousing	10	33,842	1,692.16	D	D	D
51 Information	D	D	D	10	1,003,357	50,167.85
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	10	219,319	10,966.33	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	33	3,962,424	198,121.23	27	3,798,224	189,911.20
81 Other Services	40	840,305	42,015.48	45	767,988	38,399.40
92 Public Administration	D	D	D	D	D	D
TOTAL	278	\$23,643,217	\$1,182,160.85	278	\$23,084,261	\$1,154,213.05
KNOX						
11 Agriculture, Forestry, Fishing & Hunting	25	\$242,718	\$12,135.55	20	\$247,512	\$12,375.60
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	18	494,423	24,720.90	17	499,921	24,996.05
31-33 Manufacturing	18	1,057,597	52,729.51	11	901,580	45,079.00
42 Wholesale Trade	21	2,278,053	113,903.61	31	2,025,157	101,257.85
44-46 Retail Trade	182	13,967,978	698,385.11	188	13,448,489	672,433.11
48-49 Transportation & Warehousing	21	322,917	16,145.85	24	184,620	9,231.00
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	11	350,167	17,508.35
56 Adm., Support, Waste Mgt. & Remed. Serv.	10	383,567	19,178.35	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	12	696,369	34,818.45
72 Accommodation & Food Services	47	4,049,534	204,706.83	43	3,781,500	193,391.59
81 Other Services	98	2,076,139	101,741.51	102	1,838,309	91,915.45
92 Public Administration	D	D	D	12	428,139	21,406.95
99 Unclassified	D	D	D	D	D	D
TOTAL	493	\$34,660,941	\$1,735,154.29	519	\$32,620,918	\$1,635,371.15

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
LANCASTER						
11 Agriculture, Forestry, Fishing & Hunting	68	\$5,861,565	\$293,736.29	69	\$5,405,349	\$270,267.45
21 Mining	D	D	D	D	D	D
22 Utilities	27	224,999,712	11,249,985.60	25	198,682,783	9,934,139.15
23 Construction	281	20,592,174	1,114,344.04	277	20,706,094	1,061,437.70
31-33 Manufacturing	402	97,209,991	4,892,444.44	389	117,451,793	5,873,505.92
42 Wholesale Trade	281	144,852,674	7,259,789.41	255	148,065,498	7,413,259.90
44-46 Retail Trade	3,661	1,426,999,586	71,362,999.75	3552	1,418,157,014	70,946,105.65
48-49 Transportation & Warehousing	176	32,215,193	1,594,522.41	175	28,356,809	1,419,070.62
51 Information	118	145,745,825	7,287,286.72	116	165,903,616	8,304,180.80
52 Finance & Insurance	63	828,117	41,405.85	D	D	D
53 Real Estate & Rental & Leasing	83	44,654,142	2,232,763.59	125	35,672,059	1,783,635.95
54 Professional, Scientific & Technical Serv.	429	49,051,783	2,482,941.61	440	47,853,780	2,421,555.96
55 Management of Companies & Enterprises	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	399	57,370,750	2,904,037.60	376	50,555,102	2,539,638.10
61 Educational Services	50	30,200,456	1,509,980.58	66	27,166,087	1,358,304.35
62 Health Care & Social Assistance	206	3,932,808	196,635.68	180	4,348,161	217,408.05
71 Arts, Entertainment & Recreation	153	53,226,638	2,642,056.11	149	39,528,159	1,975,394.84
72 Accommodation & Food Services	699	336,002,593	16,858,285.08	694	331,225,427	16,571,420.35
81 Other Services	1,357	86,410,342	4,345,830.10	1374	76,754,970	3,847,669.07
92 Public Administration	50	2,038,867	101,943.35	58	2,547,684	127,384.20
99 Unclassified	80	2,189,427	109,471.41	71	2,712,283	135,614.15
TOTAL	8,590	\$2,766,364,490	\$138,519,523.88	8473	\$2,722,983,588	\$136,299,921.21
LINCOLN						
11 Agriculture, Forestry, Fishing & Hunting	25	\$442,423	\$22,119.15	22	\$376,820	\$18,841.00
22 Utilities	D	D	D	D	D	D
23 Construction	71	7,801,977	389,790.39	67	7,300,404	365,020.20
31-33 Manufacturing	29	2,527,284	126,364.20	31	2,981,286	149,064.30
42 Wholesale Trade	50	14,267,414	713,381.85	53	12,797,943	639,897.15
44-46 Retail Trade	601	178,293,955	8,899,798.94	583	170,706,245	8,535,312.25
48-49 Transportation & Warehousing	35	1,420,380	71,019.00	36	1,328,739	66,436.95
51 Information	24	15,530,253	776,512.75	22	16,803,966	840,198.30
52 Finance & Insurance	14	149,664	7,483.50	11	204,760	10,238.00
53 Real Estate & Rental & Leasing	15	2,801,414	140,102.13	19	4,027,843	201,392.15
54 Professional, Scientific & Technical Serv.	40	2,293,045	114,652.01	42	1,502,441	75,122.05
56 Adm., Support, Waste Mgt. & Remed. Serv.	53	3,460,656	173,001.19	49	3,858,276	192,913.80
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	34	346,943	17,347.16	33	266,223	13,311.15
71 Arts, Entertainment & Recreation	21	3,082,847	154,142.48	35	3,478,890	174,312.50
72 Accommodation & Food Services	124	46,402,189	2,319,816.23	121	45,975,621	2,302,152.05
81 Other Services	249	13,738,867	686,879.21	269	12,092,338	604,616.90
92 Public Administration	14	1,040,059	52,001.97	16	1,060,188	53,009.40
99 Unclassified	19	573,687	18,370.58	15	493,857	24,692.85
TOTAL	1,442	\$318,818,118	\$15,944,838.90	1447	\$309,670,132	\$15,487,245.60
LOGAN						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	14	\$1,050,148	\$52,506.13	15	\$994,205	\$49,710.25
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	13	137,921	6,896.13	D	D	D
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	53	\$1,682,548	\$84,127.40	52	\$1,598,239	\$79,911.95
LOUP						
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	17	\$197,289	\$9,907.75	11	\$151,636	\$7,581.80
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
TOTAL	40	\$337,481	\$16,874.05	39	\$296,039	\$14,801.95

TABLE 3 — SALES TAX STATISTICS BY NEBRASKA BUSINESS CLASS. (cont.)

Nebraska Department of Revenue

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
MADISON						
11 Agriculture, Forestry, Fishing & Hunting	33	\$806,327	\$40,315.98	29	\$722,243	\$36,112.15
22 Utilities	13	42,804,956	2,140,247.80	15	42,157,899	2,107,894.95
23 Construction	66	5,888,434	294,950.87	63	8,179,545	408,977.25
31-33 Manufacturing	70	6,691,343	334,611.89	67	7,417,590	371,415.50
42 Wholesale Trade	62	30,296,624	1,515,870.09	68	32,084,285	1,604,754.25
44-46 Retail Trade	650	246,040,348	12,309,344.88	648	230,099,300	11,511,146.17
48-49 Transportation & Warehousing	71	628,731	31,436.59	70	1,131,252	56,562.60
51 Information	18	9,380,224	469,236.96	23	15,461,988	773,099.40
52 Finance & Insurance	14	432,584	21,629.20	12	213,565	10,678.25
53 Real Estate & Rental & Leasing	23	1,614,283	80,688.11	22	2,169,110	108,455.50
54 Professional, Scientific & Technical Serv.	30	1,788,130	89,774.44	37	2,091,570	104,578.50
56 Adm., Support, Waste Mgt. & Remed. Serv.	63	6,826,834	341,342.01	60	5,118,880	255,944.00
61 Educational Services	11	1,009,744	50,487.21	12	1,099,767	54,988.35
62 Health Care & Social Assistance	47	703,147	35,157.46	45	721,154	36,057.70
71 Arts, Entertainment & Recreation	29	8,717,205	435,517.83	33	3,222,308	161,260.57
72 Accommodation & Food Services	125	38,714,317	1,938,875.57	121	39,102,266	1,970,373.78
81 Other Services	287	15,303,702	765,394.44	298	16,922,014	847,674.25
92 Public Administration	12	4,307,655	215,383.35	12	4,128,672	206,433.60
99 Unclassified	26	33,534	1,676.70	16	14,190	709.50
TOTAL	1,655	\$422,252,507	\$21,120,012.38	1651	\$412,057,598	\$20,627,116.27
MCPHERSON						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
44-46 Retail Trade	D	D	D	11	\$168,119	\$8,405.95
61 Educational Services	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
TOTAL	31	\$287,183	\$14,359.15	32	\$302,738	\$15,136.90
MERRICK						
11 Agriculture, Forestry, Fishing & Hunting	25	\$916,291	\$45,813.43	15	\$911,218	\$45,560.90
22 Utilities	D	D	D	D	D	D
23 Construction	12	552,873	27,643.83	11	528,052	26,402.60
31-33 Manufacturing	18	1,646,775	82,338.18	16	1,139,855	56,992.75
42 Wholesale Trade	15	1,941,185	97,059.25	16	1,802,163	90,108.15
44-46 Retail Trade	162	13,654,766	682,481.72	149	13,476,378	673,818.90
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	10	157,085	7,854.25
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	10	795,724	39,996.73	D	D	D
72 Accommodation & Food Services	26	4,109,409	205,263.02	32	4,062,959	203,147.95
81 Other Services	66	1,824,752	90,366.21	66	1,467,698	73,384.90
92 Public Administration	D	D	D	D	D	D
99 Unclassified	8	498,312	24,915.62	D	D	D
TOTAL	398	\$31,905,012	\$1,595,250.60	387	\$29,835,647	\$1,491,782.35
MORRILL						
11 Agriculture, Forestry, Fishing & Hunting	10	\$228,706	\$11,435.30	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	10	\$849,981	\$42,499.05
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	13	976,275	48,390.82	17	1,405,381	70,269.05
44-46 Retail Trade	100	6,395,941	319,774.12	93	6,300,552	315,027.55
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	10	845,437	42,271.95	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	30	2,355,136	117,920.38	26	2,378,117	118,206.28
81 Other Services	37	1,903,377	95,164.34	42	1,573,473	78,673.65
92 Public Administration	D	D	D	D	D	D
TOTAL	254	\$19,788,131	\$989,564.02	253	\$19,740,570	\$986,328.88

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
NANCE						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	14	\$639,885	\$31,994.25
44-46 Retail Trade	64	\$3,406,122	\$170,029.25	61	3,106,676	155,333.80
48-49 Transportation & Warehousing	11	130,491	6,524.55	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	11	299,289	14,964.45
72 Accommodation & Food Services	21	1,490,641	74,531.51	18	1,354,391	67,719.55
81 Other Services	43	1,083,191	54,159.71	42	1,071,752	53,587.60
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	214	\$11,697,812	\$584,890.60	204	\$10,771,201	\$538,560.05
NEMAHA						
11 Agriculture, Forestry, Fishing & Hunting	10	\$34,199	\$1,709.96	11	\$167,767	\$8,388.35
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	10	913,837	45,691.85
31-33 Manufacturing	13	1,826,562	91,328.15	12	1,516,979	76,377.95
42 Wholesale Trade	13	2,331,148	116,505.17	16	2,166,162	108,308.10
44-46 Retail Trade	134	16,121,120	805,776.14	134	15,616,510	780,825.20
48-49 Transportation & Warehousing	11	291,251	14,562.55	11	267,607	13,380.35
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	10	198,782	9,939.10
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	12	331,104	17,355.20
72 Accommodation & Food Services	39	3,762,425	187,631.40	34	3,758,592	187,929.60
81 Other Services	71	1,863,753	94,296.39	74	2,143,236	107,161.60
92 Public Administration	D	D	D	D	D	D
TOTAL	366	\$33,990,286	\$1,701,682.03	376	\$33,462,459	\$1,690,678.45
NUCKOLLS						
11 Agriculture, Forestry, Fishing & Hunting	16	\$365,804	\$18,290.20	16	\$79,729	\$3,986.45
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	13	1,265,842	63,292.10
44-46 Retail Trade	124	12,047,265	601,277.24	128	11,967,410	598,367.51
48-49 Transportation & Warehousing	14	0	0.00	13	52,999	2,649.95
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	20	2,559,023	127,262.70	19	2,493,703	124,685.15
81 Other Services	89	2,969,006	148,450.45	82	2,785,757	139,267.45
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	320	\$30,701,871	\$1,538,095.61	325	\$28,467,694	\$1,423,361.31
OTOE						
11 Agriculture, Forestry, Fishing & Hunting	25	\$519,313	\$25,965.26	17	\$403,200	\$20,160.00
22 Utilities	D	D	D	D	D	D
23 Construction	22	2,497,285	124,854.20	19	2,535,160	126,758.00
31-33 Manufacturing	31	6,483,513	330,574.98	28	6,129,034	306,451.70
42 Wholesale Trade	25	3,147,134	157,723.22	32	3,153,516	157,675.80
44-46 Retail Trade	269	41,094,485	2,054,675.68	266	41,770,081	2,088,107.53
48-49 Transportation & Warehousing	19	119,841	5,992.12	20	112,998	5,649.90
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	13	452,132	22,606.60
56 Adm., Support, Waste Mgt. & Remed. Serv.	26	1,918,404	95,918.85	28	1,883,622	94,181.10
62 Health Care & Social Assistance	D	D	D	D	D	1,001.40
71 Arts, Entertainment & Recreation	12	6,179,503	308,969.78	12	1,995,405	99,770.25
72 Accommodation & Food Services	67	11,715,518	585,775.46	62	11,722,652	586,132.60
81 Other Services	112	3,583,091	179,153.92	115	3,340,165	167,008.25
92 Public Administration	10	997,113	49,765.20	12	445,924	22,296.20
99 Unclassified	16	2,089,141	101,858.63	D	D	D
TOTAL	669	\$95,824,974	\$4,794,579.70	666	\$95,794,405	\$4,789,323.73

TABLE 3 — SALES TAX STATISTICS BY NEBRASKA BUSINESS CLASS. (cont.)

Nebraska Department of Revenue

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
PAWNEE						
11 Agriculture, Forestry, Fishing & Hunting	10	\$71,935	\$3,596.75	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	50	2,086,001	104,120.76	48	\$2,077,692	\$103,884.60
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	14	1,085,375	55,668.72	14	1,139,387	56,969.35
81 Other Services	44	717,602	35,553.52	45	796,733	39,836.65
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	169	\$6,570,616	\$331,080.80	172	\$6,275,224	\$313,761.20
PERKINS						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	16	\$3,091,089	\$154,555.25	10	\$1,542,014	\$77,100.70
31-33 Manufacturing	10	158,644	7,912.32	D	D	D
42 Wholesale Trade	16	1,355,285	62,015.35	19	1,539,726	76,986.30
44-46 Retail Trade	67	5,171,211	258,560.70	59	4,574,891	228,744.55
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	16	856,498	42,821.42	16	831,097	41,554.85
81 Other Services	38	2,722,513	136,125.96	40	2,542,802	127,140.10
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	211	\$18,954,248	\$941,963.40	207	\$16,547,556	\$827,377.80
PHELPS						
11 Agriculture, Forestry, Fishing & Hunting	15	\$2,660,118	\$133,032.90	12	\$1,876,540	\$93,827.00
22 Utilities	D	D	D	D	D	D
23 Construction	15	1,152,243	57,612.11	16	796,042	39,802.10
31-33 Manufacturing	25	367,998	18,322.26	20	384,944	19,247.20
42 Wholesale Trade	20	6,289,331	314,466.16	24	6,839,220	343,118.00
44-46 Retail Trade	192	26,118,207	1,305,775.13	191	26,118,164	1,305,908.20
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	13	663,643	33,182.15
56 Adm., Support, Waste Mgt. & Remed. Serv.	24	1,247,038	62,351.91	28	1,450,102	72,505.10
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	38	6,386,962	319,347.99	30	6,458,856	322,942.80
81 Other Services	111	4,861,905	243,110.45	107	3,917,690	195,884.50
92 Public Administration	D	D	D	D	D	D
TOTAL	502	\$60,098,454	\$3,004,922.70	493	\$58,199,186	\$2,911,116.30
PIERCE						
11 Agriculture, Forestry, Fishing & Hunting	21	\$261,315	\$21,853.08	21	\$420,833	\$21,041.65
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	11	987,954	50,479.83	13	987,310	49,365.50
31-33 Manufacturing	13	1,907,086	95,354.30	11	1,713,886	85,694.30
42 Wholesale Trade	13	1,070,794	53,541.83	19	1,163,598	58,179.90
44-46 Retail Trade	120	8,560,540	427,261.22	124	8,483,310	424,165.50
48-49 Transportation & Warehousing	10	15,769	788.45	10	21,418	1,070.90
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	10	493,581	24,679.05
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	29	1,911,960	95,109.83	27	1,936,689	96,834.45
81 Other Services	75	2,003,761	98,985.72	69	1,726,245	86,312.25
92 Public Administration	D	D	D	D	D	D
TOTAL	341	\$23,718,182	\$1,186,991.21	358	\$23,311,209	\$1,165,560.45

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
PLATTE						
11 Agriculture, Forestry, Fishing & Hunting	36	\$1,857,412	\$92,951.12	24	\$1,393,305	\$69,665.25
21 Mining	D	D	D	D	D	D
22 Utilities	10	26,629,304	1,331,465.22	D	D	D
23 Construction	53	10,891,118	544,347.16	60	9,024,681	451,234.05
31-33 Manufacturing	97	10,127,134	505,171.52	95	13,503,763	678,199.15
42 Wholesale Trade	59	13,447,339	672,370.15	71	17,859,564	892,978.20
44-46 Retail Trade	517	138,820,431	6,946,061.25	509	134,825,939	6,754,066.00
48-49 Transportation & Warehousing	58	1,966,353	98,317.67	60	2,100,093	105,004.65
51 Information	10	3,510,130	175,506.50	13	8,892,887	444,644.35
52 Finance & Insurance	D	D	D	10	55,079	2,753.95
53 Real Estate & Rental & Leasing	D	D	D	13	2,675,843	133,792.15
54 Professional, Scientific & Technical Serv.	39	1,543,974	77,653.05	40	3,116,140	155,807.00
56 Adm., Support, Waste Mgt. & Remed. Serv.	38	6,142,965	307,049.11	42	2,821,458	141,072.90
61 Educational Services	D	D	D	11	29,568	1,478.40
62 Health Care & Social Assistance	23	411,629	20,581.46	25	492,687	24,634.35
71 Arts, Entertainment & Recreation	20	3,401,724	170,731.47	23	1,535,137	82,942.85
72 Accommodation & Food Services	113	33,546,202	1,682,196.20	110	33,128,904	1,657,292.52
81 Other Services	229	16,320,328	816,461.54	223	15,534,139	776,888.45
92 Public Administration	11	256,797	12,839.85	13	277,724	13,886.20
99 Unclassified	23	2,530,207	120,847.77	18	706,452	35,322.60
TOTAL	1,362	\$272,984,323	\$13,665,459.65	1374	\$272,700,151	\$13,658,002.42
POLK						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	10	\$518,029	\$25,901.98	D	D	D
31-33 Manufacturing	D	D	D	10	\$1,227,203	\$61,360.15
42 Wholesale Trade	17	4,098,569	204,928.80	14	2,830,559	141,527.95
44-46 Retail Trade	105	4,800,706	240,035.81	100	5,785,810	289,290.10
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	22	1,912,710	96,666.34	21	1,969,585	100,299.25
81 Other Services	62	1,547,713	77,435.41	66	2,027,179	101,358.95
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	297	\$24,968,714	\$1,249,455.67	295	\$25,329,111	\$1,268,275.15
RED WILLOW						
11 Agriculture, Forestry, Fishing & Hunting	19	\$910,297	\$45,514.43	15	\$850,134	\$42,506.70
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	27	165,133	8,256.23	28	1,534,810	76,740.50
31-33 Manufacturing	25	133,718	6,685.35	19	1,918,059	95,902.95
42 Wholesale Trade	23	711,007	35,504.03	28	7,495,194	374,759.70
44-46 Retail Trade	266	748,035	37,420.17	270	72,286,392	3,614,319.60
48-49 Transportation & Warehousing	D	D	D	11	2,778,711	138,935.55
51 Information	10	347,793	17,389.83	10	23,793,107	1,189,655.35
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	16	847,164	42,358.25	22	785,064	39,253.20
56 Adm., Support, Waste Mgt. & Remed. Serv.	27	153,037	7,568.13	27	688,478	34,423.90
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	11	88,430	4,420.87	D	D	D
71 Arts, Entertainment & Recreation	12	89,272	4,463.12	15	757,822	37,891.10
72 Accommodation & Food Services	45	121,951	6,128.83	43	12,709,952	635,497.60
81 Other Services	99	344,763	17,237.43	95	3,494,257	174,711.44
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	621	\$126,165,559	\$6,308,139.02	635	\$144,849,633	\$7,242,480.24
RICHARDSON						
11 Agriculture, Forestry, Fishing & Hunting	17	\$457,174	\$22,858.71	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	13	909,247	45,462.35	17	\$1,203,572	\$60,178.60
31-33 Manufacturing	16	799,227	39,674.23	17	478,611	23,930.54
42 Wholesale Trade	19	3,728,656	186,216.45	24	3,974,700	198,735.00
44-46 Retail Trade	170	17,859,749	892,365.60	169	17,597,186	879,859.30
48-49 Transportation & Warehousing	26	534,491	26,744.50	23	530,231	26,511.55
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	14	618,141	30,906.06	12	178,127	8,906.35
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	10	286,339	14,317.89	10	204,858	10,242.90
72 Accommodation & Food Services	48	4,248,378	216,954.68	52	4,469,894	223,494.70
81 Other Services	104	2,638,040	135,799.37	112	2,625,506	131,394.36
92 Public Administration	D	D	D	10	94,530	4,726.50
TOTAL	480	\$39,825,754	\$2,000,887.70	498	\$38,372,410	\$1,918,739.55

TABLE 3 — SALES TAX STATISTICS BY NEBRASKA BUSINESS CLASS. (cont.)

Nebraska Department of Revenue

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
ROCK						
11 Agriculture, Forestry, Fishing & Hunting	10	\$126,229	\$6,311.45	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	42	2,422,811	121,140.11	42	\$2,400,235	\$120,011.75
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	12	569,622	28,479.02	12	593,527	29,676.35
81 Other Services	29	746,558	37,004.85	31	720,453	36,022.65
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	130	\$6,331,329	\$316,566.45	137	\$6,154,094	\$307,704.70
SALINE						
11 Agriculture, Forestry, Fishing & Hunting	31	\$608,770	\$30,438.69	30	\$676,332	\$33,813.60
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	16	1,644,201	82,205.67	17	1,213,570	60,678.50
31-33 Manufacturing	17	211,089	10,557.24	16	1,980,497	99,024.85
42 Wholesale Trade	23	1,886,864	94,343.16	22	1,345,120	67,256.00
44-46 Retail Trade	244	26,148,679	1,307,316.74	239	24,301,163	1,214,767.65
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	13	251,400	12,570.01	14	106,007	5,300.35
56 Adm., Support, Waste Mgt. & Remed. Serv.	13	533,457	26,672.05	13	258,124	12,906.20
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	10	78,030	3,901.53	D	D	D
71 Arts, Entertainment & Recreation	15	1,568,962	78,516.40	11	683,998	34,199.90
72 Accommodation & Food Services	67	9,249,250	464,352.83	54	7,565,111	378,048.11
81 Other Services	116	2,998,493	148,992.30	128	2,904,817	145,240.85
92 Public Administration	11	2,954,471	157,617.88	12	2,923,391	147,121.55
99 Unclassified	15	257,465	12,873.25	D	D	D
TOTAL	631	\$54,439,119	\$2,723,980.95	620	\$51,236,177	\$2,562,259.91
SARPY						
11 Agriculture, Forestry, Fishing & Hunting	25	\$2,517,694	\$125,884.65	25	\$1,730,078	\$86,503.90
21 Mining	D	D	D	D	D	D
22 Utilities	10	19,641,249	982,061.44	11	13,467,506	673,375.30
23 Construction	85	12,278,194	613,896.78	87	9,343,289	467,164.45
31-33 Manufacturing	76	6,715,911	335,779.99	72	10,914,456	545,722.80
42 Wholesale Trade	52	54,112,154	2,706,624.89	52	50,883,169	2,544,158.45
44-46 Retail Trade	979	340,168,109	17,010,491.86	899	305,891,220	15,306,692.47
48-49 Transportation & Warehousing	46	964,618	48,231.15	52	962,748	49,930.14
51 Information	19	13,698,799	684,950.60	31	17,281,264	864,063.20
52 Finance & Insurance	12	1,727,307	86,365.60	12	2,439,140	121,957.00
53 Real Estate & Rental & Leasing	30	7,638,649	383,065.44	31	12,363,402	618,170.10
54 Professional, Scientific & Technical Serv.	118	5,832,907	291,450.19	136	8,015,693	401,633.44
56 Adm., Support, Waste Mgt. & Remed. Serv.	88	4,798,967	240,213.66	87	4,997,113	250,466.14
61 Educational Services	D	D	D	12	92,021	4,601.05
62 Health Care & Social Assistance	27	767,432	38,371.65	26	272,510	13,625.50
71 Arts, Entertainment & Recreation	47	17,010,943	850,566.82	51	9,414,007	471,542.75
72 Accommodation & Food Services	214	87,579,955	4,377,836.02	207	78,923,916	3,949,491.80
81 Other Services	339	30,581,410	1,529,824.81	317	25,221,677	1,262,244.16
92 Public Administration	13	4,894,225	244,712.06	10	3,340,204	167,010.20
99 Unclassified	21	4,743,788	206,290.91	13	156,494	7,824.70
TOTAL	2,214	\$625,163,917	\$31,267,257.37	2136	\$558,591,466	\$27,950,255.50

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
SAUNDERS						
11 Agriculture, Forestry, Fishing & Hunting	41	\$1,057,782	\$52,888.72	32	\$912,969	\$45,648.45
21 Mining	D	D	D	D	D	D
22 Utilities	15	6,708,047	333,852.98	14	5,575,684	278,784.20
23 Construction	34	1,501,583	74,962.59	35	1,602,513	79,620.65
31-33 Manufacturing	32	8,716,583	435,830.66	26	7,934,243	396,712.15
42 Wholesale Trade	35	4,708,739	239,150.28	43	4,756,411	237,820.55
44-46 Retail Trade	342	39,135,432	1,957,775.47	337	37,152,859	1,857,642.95
48-49 Transportation & Warehousing	35	1,948,641	97,432.05	41	1,712,082	85,845.54
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	19	838,142	41,706.90	25	829,998	41,499.90
56 Adm., Support, Waste Mgt. & Remed. Serv.	27	622,959	31,147.33	25	544,036	27,201.80
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	13	2,464,369	123,217.73	16	2,775,518	138,775.90
72 Accommodation & Food Services	66	7,317,518	370,420.84	68	7,750,300	390,515.00
81 Other Services	157	3,990,003	198,978.13	166	4,796,207	240,060.35
92 Public Administration	12	629,330	31,466.50	15	605,644	30,282.20
99 Unclassified	14	143,275	7,164.03	11	80,451	4,022.55
TOTAL	862	\$80,659,054	\$4,037,722.70	884	\$78,042,065	\$3,905,089.69
SCOTTS BLUFF						
11 Agriculture, Forestry, Fishing & Hunting	43	\$6,427,003	\$321,350.39	33	\$2,197,850	\$109,892.50
21 Mining	D	D	D	D	D	D
22 Utilities	12	34,574,577	1,733,003.44	12	31,611,529	1,580,576.45
23 Construction	62	5,223,517	263,812.09	64	4,959,577	247,978.85
31-33 Manufacturing	64	8,854,631	442,814.66	58	7,830,110	391,505.50
42 Wholesale Trade	64	18,879,914	943,970.15	81	21,992,985	1,099,649.25
44-46 Retail Trade	689	183,039,777	9,151,118.07	682	177,757,977	8,890,247.85
48-49 Transportation & Warehousing	73	458,667	22,933.52	66	783,651	39,182.55
51 Information	29	19,733,662	986,683.08	38	28,285,547	1,414,277.35
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	22	2,556,208	127,859.69	31	4,778,187	238,909.35
54 Professional, Scientific & Technical Serv.	30	2,411,618	120,580.56	46	1,979,171	98,958.55
56 Adm., Support, Waste Mgt. & Remed. Serv.	58	8,073,756	403,692.08	63	3,083,258	154,162.90
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	37	1,015,761	50,787.25	37	954,289	47,714.45
71 Arts, Entertainment & Recreation	29	1,959,973	98,000.27	29	1,807,976	90,398.80
72 Accommodation & Food Services	143	37,522,169	1,871,633.78	146	35,676,097	1,816,086.09
81 Other Services	294	16,816,160	843,051.89	308	14,663,583	733,179.15
92 Public Administration	12	2,970,969	148,548.45	10	2,992,219	149,610.95
99 Unclassified	28	950,526	47,526.30	29	848,927	42,446.35
TOTAL	1,717	\$352,280,690	\$17,621,876.69	1757	\$343,213,826	\$17,195,321.54
SEWARD						
11 Agriculture, Forestry, Fishing & Hunting	21	\$1,223,929	\$61,194.52	19	\$982,486	\$49,124.30
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	24	3,729,697	186,504.95	26	3,661,412	183,070.60
31-33 Manufacturing	32	1,306,848	65,342.68	28	1,836,955	91,847.75
42 Wholesale Trade	26	2,287,875	114,393.74	23	3,298,055	164,902.75
44-46 Retail Trade	277	33,781,061	1,687,118.70	266	33,888,702	1,695,900.87
48-49 Transportation & Warehousing	24	26,896	1,344.81	20	30,686	1,534.30
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	18	819,780	40,989.09	25	580,561	29,028.05
56 Adm., Support, Waste Mgt. & Remed. Serv.	19	1,065,336	53,266.84	21	1,269,185	63,459.25
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	10	31,084	1,554.20
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	52	10,487,413	518,947.23	50	10,684,643	534,232.15
81 Other Services	126	4,674,991	232,606.73	124	3,608,106	180,405.30
92 Public Administration	14	4,259,671	212,984.06	15	4,016,202	200,810.10
99 Unclassified	12	543,828	29,461.72	D	D	D
TOTAL	685	\$78,224,941	\$3,911,247.05	675	\$76,277,573	\$3,815,344.42

TABLE 3 — SALES TAX STATISTICS BY NEBRASKA BUSINESS CLASS. (cont.)

Nebraska Department of Revenue

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
SHERIDAN						
11 Agriculture, Forestry, Fishing & Hunting	14	\$87,613	\$4,380.63	12	\$65,002	\$3,250.10
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	13	370,414	18,520.68	14	313,794	15,689.70
31-33 Manufacturing	13	956,585	47,829.23	10	857,779	42,888.95
42 Wholesale Trade	18	3,468,179	173,409.10	26	4,246,675	212,333.75
44-46 Retail Trade	150	17,215,302	860,071.57	151	16,467,222	823,361.10
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	14	581,322	29,154.40	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	39	4,883,931	243,501.25	40	4,453,952	\$22,999.60
81 Other Services	78	2,154,735	107,746.20	75	1,836,569	91,826.95
92 Public Administration	D	D	D	D	D	D
99 Unclassified	12	194,219	9,169.71	D	D	D
TOTAL	380	\$34,644,548	\$1,731,831.40	390	\$33,689,454	\$1,684,773.20
SHERMAN						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	67	\$3,204,602	\$160,230.31	61	\$3,244,189	\$162,209.45
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	16	1,181,348	59,068.07	14	1,203,461	60,173.05
81 Other Services	34	611,445	30,612.28	35	609,109	30,455.45
92 Public Administration	D	D	D	D	D	D
TOTAL	168	\$7,860,509	\$393,025.45	167	\$7,708,432	\$385,421.60
SIoux						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	13	\$1,178,009	\$61,280.68	15	\$1,247,634	\$62,381.70
51 Information	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
TOTAL	39	\$1,597,917	\$79,895.85	42	\$1,684,662	\$84,233.10
STANTON						
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	49	\$2,618,575	\$130,928.91	47	\$2,602,456	\$130,908.80
48-49 Transportation & Warehousing	15	580,215	34,312.75	13	490	24.50
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	10	1,004,493	53,043.52
81 Other Services	32	603,328	30,166.60	35	620,638	31,031.90
92 Public Administration	D	D	D	D	D	D
TOTAL	159	\$10,758,262	\$544,715.10	158	\$9,542,448	\$480,713.44

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
THAYER						
11 Agriculture, Forestry, Fishing & Hunting	20	\$659,162	\$32,958.28	15	\$71,046	\$3,552.30
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	23	457,046	22,852.31	26	744,158	37,207.90
31-33 Manufacturing	16	682,421	34,121.12	15	793,634	39,681.70
42 Wholesale Trade	26	2,499,526	124,976.44	29	2,819,590	140,979.50
44-46 Retail Trade	140	8,467,017	423,284.48	143	7,881,834	394,091.70
48-49 Transportation & Warehousing	21	116,361	5,818.08	19	110,147	5,507.35
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	31	2,617,520	132,619.16	29	2,695,868	134,793.40
81 Other Services	78	2,169,622	107,969.83	82	2,214,150	110,707.50
92 Public Administration	13	2,125,056	106,252.91	15	2,155,058	107,752.90
99 Unclassified	D	D	D	D	D	D
TOTAL	415	\$24,996,148	\$1,258,591.40	426	\$27,616,845	\$1,380,842.24
THOMAS						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	11	\$410,971	\$20,128.55	11	\$205,354	\$10,267.70
31-33 Manufacturing	D	D	D	D	D	D
44-46 Retail Trade	27	1,180,018	59,206.50	27	1,172,014	58,600.70
48-49 Transportation & Warehousing	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	10	922,929	46,711.20	11	884,240	44,212.00
81 Other Services	16	450,373	22,518.26	15	499,475	24,973.75
92 Public Administration	D	D	D	D	D	D
TOTAL	86	\$3,754,114	\$187,913.20	90	\$3,443,511	\$172,175.55
THURSTON						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	67	\$4,849,438	\$241,053.99	65	\$5,155,229	\$257,761.45
48-49 Transportation & Warehousing	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	11	968,200	48,669.98	10	729,206	36,460.30
81 Other Services	30	923,040	46,088.13	25	523,707	26,185.35
92 Public Administration	D	D	D	D	D	D
TOTAL	168	\$11,609,311	\$580,725.55	171	\$11,226,374	\$561,318.70
VALLEY						
11 Agriculture, Forestry, Fishing & Hunting	12	\$286,943	\$14,347.16	11	\$222,704	\$11,135.20
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	12	904,271	45,213.57	14	915,929	45,796.45
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	10	821,196	41,059.80	12	772,379	38,618.95
44-46 Retail Trade	106	13,506,920	675,286.85	106	13,582,047	679,102.35
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	24	3,010,248	150,445.85	22	2,856,862	143,043.10
81 Other Services	55	2,020,039	101,003.59	55	2,254,591	112,729.55
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	276	\$29,214,626	\$1,460,731.30	287	\$28,147,612	\$1,413,630.60

TABLE 3 — SALES TAX STATISTICS BY NEBRASKA BUSINESS CLASS. (cont.)

Nebraska Department of Revenue

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
WASHINGTON						
11 Agriculture, Forestry, Fishing & Hunting	22	\$543,221	\$27,161.10	18	\$415,923	\$20,796.15
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	22	559,334	27,449.35	19	386,720	19,336.00
31-33 Manufacturing	32	2,746,311	137,315.83	33	3,601,172	180,058.60
42 Wholesale Trade	24	7,017,773	350,922.93	24	2,099,828	104,991.40
44-46 Retail Trade	219	44,187,953	2,209,261.33	211	44,074,543	2,204,785.63
48-49 Transportation & Warehousing	23	19,976	998.80	22	11,692	584.60
51 Information	11	23,084,927	1,154,246.54	14	21,982,859	1,099,142.95
53 Real Estate & Rental & Leasing	10	1,751,521	87,576.05	11	1,796,366	89,818.20
54 Professional, Scientific & Technical Serv.	27	1,288,684	64,434.45	32	1,419,118	70,955.90
56 Adm., Support, Waste Mgt. & Remed. Serv.	26	1,950,384	97,519.33	26	1,216,977	60,848.85
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	14	636,246	31,811.95	10	230,615	11,530.75
72 Accommodation & Food Services	47	9,483,307	477,801.39	43	9,137,142	456,857.10
81 Other Services	82	2,778,611	138,936.71	81	2,477,265	123,863.25
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	591	\$101,984,856	\$5,102,842.80	580	\$95,305,260	\$4,766,321.38
WAYNE						
11 Agriculture, Forestry, Fishing & Hunting	10	\$251,186	\$12,426.03	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	17	1,081,198	56,240.89	14	\$959,244	\$53,398.20
31-33 Manufacturing	14	591,831	29,591.60	11	1,989,266	99,463.30
42 Wholesale Trade	12	1,646,284	82,314.24	14	2,617,891	130,894.55
44-46 Retail Trade	147	21,437,234	1,071,037.86	135	19,421,041	971,083.09
48-49 Transportation & Warehousing	10	1,988,433	99,421.65	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	16	304,248	15,213.25	15	280,532	14,026.60
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	35	6,997,734	351,669.36	30	6,190,621	309,531.05
81 Other Services	76	2,628,004	131,400.85	66	2,470,971	123,548.55
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	377	\$50,441,436	\$2,525,752.80	355	\$47,781,117	\$2,394,528.38
WEBSTER						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	11	\$281,188	\$14,059.25	12	\$353,639	\$17,681.95
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	15	744,367	37,218.56	20	853,175	42,658.75
44-46 Retail Trade	73	5,373,126	267,791.47	77	5,167,778	258,388.90
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	D	D	D	D	D	D
56 Adm., Support, Waste Mgt. & Remed. Serv.	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	10	290,303	14,515.25	11	280,742	14,037.10
72 Accommodation & Food Services	24	1,330,650	67,882.53	22	1,510,770	75,538.50
81 Other Services	45	1,243,977	62,198.86	40	1,000,579	50,028.95
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	231	\$15,877,503	\$795,225.15	235	\$15,256,239	\$762,811.95
WHEELER						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	18	\$379,499	\$18,972.25	16	\$331,516	\$16,575.80
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
TOTAL	58	\$1,191,452	\$63,322.60	59	\$1,404,981	\$70,249.05

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

COUNTY NAME BUSINESS CLASSIFICATION CODE	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX	2000 COUNT	2000 NET TAXABLE SALES	2000 NEBRASKA SALES TAX
YORK						
11 Agriculture, Forestry, Fishing & Hunting	25	\$888,265	\$44,413.30	20	\$820,692	\$41,034.60
22 Utilities	D	D	D	D	D	D
23 Construction	34	4,151,644	207,432.87	31	4,221,768	211,088.40
31-33 Manufacturing	40	2,526,457	126,322.90	34	2,187,951	112,387.55
42 Wholesale Trade	41	6,680,240	334,012.21	34	6,420,706	321,035.25
44-46 Retail Trade	273	52,652,638	2,641,386.23	276	53,349,415	2,667,532.74
48-49 Transportation & Warehousing	35	111,981	5,514.41	42	112,514	5,625.70
51 Information	D	D	D	10	10,267,956	513,397.80
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv.	15	648,241	32,412.02	18	807,857	40,392.85
56 Adm., Support, Waste Mgt. & Remed. Serv.	25	9,202,059	460,103.07	28	4,483,381	224,169.05
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	11	585,407	29,270.35	15	435,979	21,798.95
71 Arts, Entertainment & Recreation	11	1,042,023	54,039.29	10	1,160,253	58,012.65
72 Accommodation & Food Services	52	20,426,407	1,023,942.92	52	20,385,179	1,019,258.95
81 Other Services	171	9,435,084	472,003.46	168	8,424,176	421,208.80
92 Public Administration	D	D	D	11	1,394,723	69,736.15
99 Unclassified	15	1,668,694	82,223.15	D	D	D
TOTAL	781	\$135,867,620	\$6,796,006.00	776	\$137,987,744	\$6,902,439.14
COUNTY TOTALS						
11 Agriculture, Forestry, Fishing & Hunting	1,470	\$66,596,762	\$3,331,040.25	1,215	\$53,589,811	\$2,710,385.36
21 Mining	139	31,981,446	1,599,420.84	149	24,927,861	1,246,393.05
22 Utilities	533	1,508,775,936	75,442,610.00	542	1,345,453,611	67,273,699.54
23 Construction	2,494	283,093,824	13,941,095.99	2,504	236,216,671	11,960,772.60
31 Manufacturing - Food Products	479	33,209,487	1,652,668.90	525	39,553,106	1,977,640.95
32 Manufacturing - Wood Products	997	231,692,291	11,641,371.28	904	312,774,914	15,710,349.93
33 Manufacturing - Metal Products	1,210	203,374,427	10,172,077.75	1,239	242,452,489	12,322,919.68
42 Wholesale Trade	2,987	1,109,751,692	55,554,437.97	2,912	1,127,541,963	56,473,408.97
44 Retail Trade	9,416	3,952,769,372	197,659,698.22	9,429	3,811,584,839	190,698,789.71
45 Retail Trade	6,760	2,713,258,862	138,449,621.78	6,856	2,880,504,301	144,052,873.14
46 Retail Trade - Unclassifiable	9,163	975,882,542	49,086,298.64	8,534	764,429,905	38,255,217.53
48 Transportation	1,955	67,533,982	3,365,528.97	1,984	62,683,642	3,151,841.45
49 Warehousing	60	1,017,805	50,891.01	58	1,153,627	57,681.35
51 Information	867	947,676,337	47,393,863.13	960	928,980,579	47,928,634.95
52 Finance & Insurance	511	79,960,597	4,147,837.70	783	218,085,491	10,990,693.82
53 Real Estate & Rental & Leasing	768	194,128,190	9,524,166.26	758	213,863,509	10,698,919.35
54 Professional, Scientific & Technical Serv.	2,509	316,095,781	15,181,216.05	2,551	294,998,027	14,862,641.08
55 Management of Companies & Enterprises	30	271,507	13,575.48	35	76,634	3,831.70
56 Adm., Support, Waste Mgt. & Remed. Serv.	2,443	309,900,131	15,701,331.88	2,389	268,585,632	13,477,011.14
61 Educational Services	428	53,698,035	2,686,546.04	486	50,066,800	2,503,340.00
62 Health Care & Social Assistance	1,200	29,080,231	1,454,234.39	1,195	32,912,021	1,645,826.05
71 Arts, Entertainment & Recreation	1,082	247,841,237	12,414,802.86	1,310	207,852,868	10,448,301.62
72 Accommodation & Food Services	5,824	1,866,413,332	93,781,745.75	5,686	1,798,432,072	90,209,932.75
81 Other Services	11,117	625,020,161	33,316,294.96	11,014	524,305,576	26,282,224.00
92 Public Administration	667	102,147,830	5,378,967.18	787	101,043,074	5,055,552.87
99 Unclassified	640	44,244,163	2,024,182.08	635	35,309,267	1,766,764.21
COUNTY TOTALS	65,749	\$15,995,415,960	\$804,965,525.36	65,440	\$15,577,378,290	\$781,765,646.80
Non Nebraska	12,843	2,164,624,099	105,479,334.44	12,354	2,354,666,702	118,524,486.44
NEBRASKA TOTAL	78,592	\$18,160,040,059	\$910,444,859.80	77,794	\$17,932,044,992	\$900,290,133.24

TABLE 4 — CITY SALES AND USE TAX RETURNED TO MUNICIPALITIES¹

	2001	2000	NET CHANGE	PERCENT CHANGE		2001	2000	NET CHANGE	PERCENT CHANGE
Ainsworth	\$207,823.26	\$206,846.60	\$977	0.47%	Lexington	\$1,355,912.33	\$1,369,646.65	(\$13,734)	-1.00%
Albion	203,029.25	186,205.45	16,824	9.04	Lincoln	44,498,769.36	44,428,200.52	70,569	0.16
Alliance	4,141.99	489,414.41	(485,272)	-99.15	Louisville	51,144.24	0.00	51,144	
Alma	124,164.08	113,365.35	10,799	9.53	Loup City	81,991.62	81,631.30	360	0.44
Ashland	198,006.47	188,562.34	9,444	5.01	Lyons	71,882.84	0.00	71,883	
Atkinson	66,985.19	70,161.41	(3,176)	-4.53	Madison	26,433.26	0.00	26,433	
Auburn	352,860.83	489,312.04	(136,451)	-27.89	McCook	1,241,722.57	295,422.87	946,300	320.32
Bassett	58,318.56	10,790.67	47,528	440.45	Milford	132,731.12	140,418.14	(7,687)	-5.47
Bayard	71,770.83	71,512.87	258	0.36	Minden	254,125.37	265,129.41	(11,004)	-4.15
Beatrice	2,470,801.81	2,391,749.89	79,052	3.31	Mitchell	98,083.63	98,215.72	(132)	-0.13
Bellevue	7,051,368.85	5,922,448.92	1,128,920	19.06	Nebraska City	1,349,188.94	1,421,067.34	(71,878)	-5.06
Bennington	104,451.76	100,709.46	3,742	3.72	Neligh	145,736.57	153,161.48	(7,425)	-4.85
Big Springs	28,869.24	5,155.09	23,714	460.01	Nelson	35,925.79	34,940.89	985	2.82
Blair	944,872.15	888,798.98	56,073	6.31	Newman Grove	62,322.59	58,887.49	3,435	5.83
Bloomfield	102,223.92	94,611.45	7,612	8.05	Niobrara	38,417.42	35,169.79	3,248	9.23
Blue Hill	71,223.56	52,746.72	18,477	35.03	Norfolk	4,074,977.42	3,981,615.61	93,362	2.34
Bridgeport	141,036.40	144,463.95	(3,428)	-2.37	North Bend	90,054.83	92,855.85	(2,801)	-3.02
Broken Bow	462,005.32	408,788.02	53,217	13.02	North Platte	4,955,073.75	4,836,495.93	118,578	2.45
Central City	272,934.06	262,337.72	10,596	4.04	O'Neill	455,199.18	439,214.86	15,984	3.64
Ceresco	111,431.90	106,976.56	4,455	4.16	Oakland	103,864.34	91,797.04	12,067	13.15
Chadron	804,815.33	977,908.24	(173,093)	-17.70	Odell	23,353.53	20,756.12	2,597	12.51
Chappell	78,878.12	78,556.33	322	0.41	Ogallala	1,125,108.41	1,074,636.02	50,472	4.70
Columbus	3,783,441.58	2,646,931.37	1,136,510	42.94	Omaha	94,133,712.91	92,116,798.70	2,016,914	2.19
Cozad	598,567.63	380,644.29	217,923	57.25	Oshkosh	106,533.86	97,541.40	8,992	9.22
Crawford	163,144.13	157,203.72	5,940	3.78	Oxford	65,746.40	65,065.53	681	1.05
Creighton	99,068.65	101,553.77	(2,485)	-2.45	Papillion	2,294,184.75	2,177,103.27	117,081	5.38
Crete	488,917.06	508,208.38	(19,291)	-3.80	Peru	34,189.06	30,060.99	4,128	13.73
Curtis	15.73	454.53	(439)	-96.54	Plainview	87,068.64	92,620.68	(5,552)	-5.99
David City	223,525.96	51,125.70	172,400	337.21	Plymouth	46,012.15	60,050.06	(14,038)	-23.38
Diller	24,437.37	20,897.73	3,540	16.94	Ravenna	105,258.18	90,012.29	15,246	16.94
Douglas	32,578.22	33,027.82	(\$ 0)	-1.36	Red Cloud	92,766.81	94,452.23	(1,685)	-1.78
Eagle	61,404.57	60,445.38	959	1.59	Republican City	25,579.71	24,999.82	580	2.32
Edgar	42,528.14	10,186.65	32,341	317.49	Rushville	74,434.68	73,458.02	977	1.33
Elkhorn	547,529.68	485,834.75	61,695	12.70	Schuyler	313,705.69	306,813.98	6,892	2.25
Elmwood	9,863.90	0.00	9,864		Scottsbluff	4,095,650.28	3,913,288.10	182,362	4.66
Eustis	28,812.60	0.00	28,813		South Sioux City	1,498,849.55	1,023,966.38	474,883	46.38
Fairbury	604,712.35	619,082.04	(14,370)	-2.32	Sidney	2,171,125.35	2,053,038.18	118,087	5.75
Falls City	389,724.90	370,437.00	19,288	5.21	Spencer	28,449.88	0.00	28,450	
Fremont	4,607,719.37	4,250,238.50	357,481	8.41	St. Paul	163,678.26	35,157.61	128,521	365.56
Fullerton	87,771.81	84,602.90	3,169	3.75	Stuart	31,707.65	0.00	31,708	
Gering	644,768.16	614,891.98	29,876	4.86	Superior	225,607.01	226,801.78	(1,195)	-0.53
Gibbon	143,600.11	89,399.09	54,201	60.63	Sutton	134,173.68	128,700.46	5,473	4.25
Gordon	239,258.01	223,559.78	15,698	7.02	Tecumseh	225,478.36	215,600.53	9,878	4.58
Gothenburg	535,866.77	517,472.37	18,394	3.55	Tekamah	250,255.39	250,271.35	(16)	-0.01
Grand Island	7,266,393.97	6,996,337.34	270,057	3.86	Terrytown	40,087.33	40,680.34	(593)	-1.46
Harrison	24,454.62	24,740.60	(286)	-1.16	Tilden	96,858.72	71,532.22	25,327	35.41
Hastings	4,073,029.05	3,997,244.65	75,784	1.90	Uehling	16,357.45	15,405.00	952	6.18
Hay Springs	60,707.91	41,462.07	19,246	46.42	Valley	245,328.50	324,928.01	(79,600)	-24.50
Hemingford	64,502.82	72,074.68	(7,572)	-10.51	Verdigre	34,967.92	34,684.69	283	0.82
Henderson	23,441.28	0.00	23,441		Wahoo	378,218.07	355,203.44	23,015	6.48
Hildreth	20,828.95	22,694.13	(1,865)	-8.22	Waterloo	100,389.26	106,188.54	(5,799)	-5.46
Holdrege	646,084.98	650,393.03	(4,308)	-0.66	Wayne	432,603.64	115,576.65	317,027	274.30
Hubbell	5,752.73	4,972.30	780	15.70	Wilber	104,928.98	97,380.22	7,549	7.75
Jansen	4,729.38	0.00	4,729		Wymore	78,789.85	80,251.55	(1,462)	-1.82
Kearney	4,686,115.60	4,591,500.67	94,615	2.06	York	2,016,003.12	2,066,834.94	(50,831.82)	-2.46
Kimball	419,659.18	424,601.94	(4,943)	-1.16					
LaVista	2,213,878.73	2,158,843.83	55,035	2.55					
Lewellen	31,955.74	23,982.81	7,973	33.24					
					Total	\$216,851,524.72	\$208,800,198.26	\$8,051,326	3.86%

¹ Amounts actually remitted to municipalities after deducting refunds and the 3% administration fee.

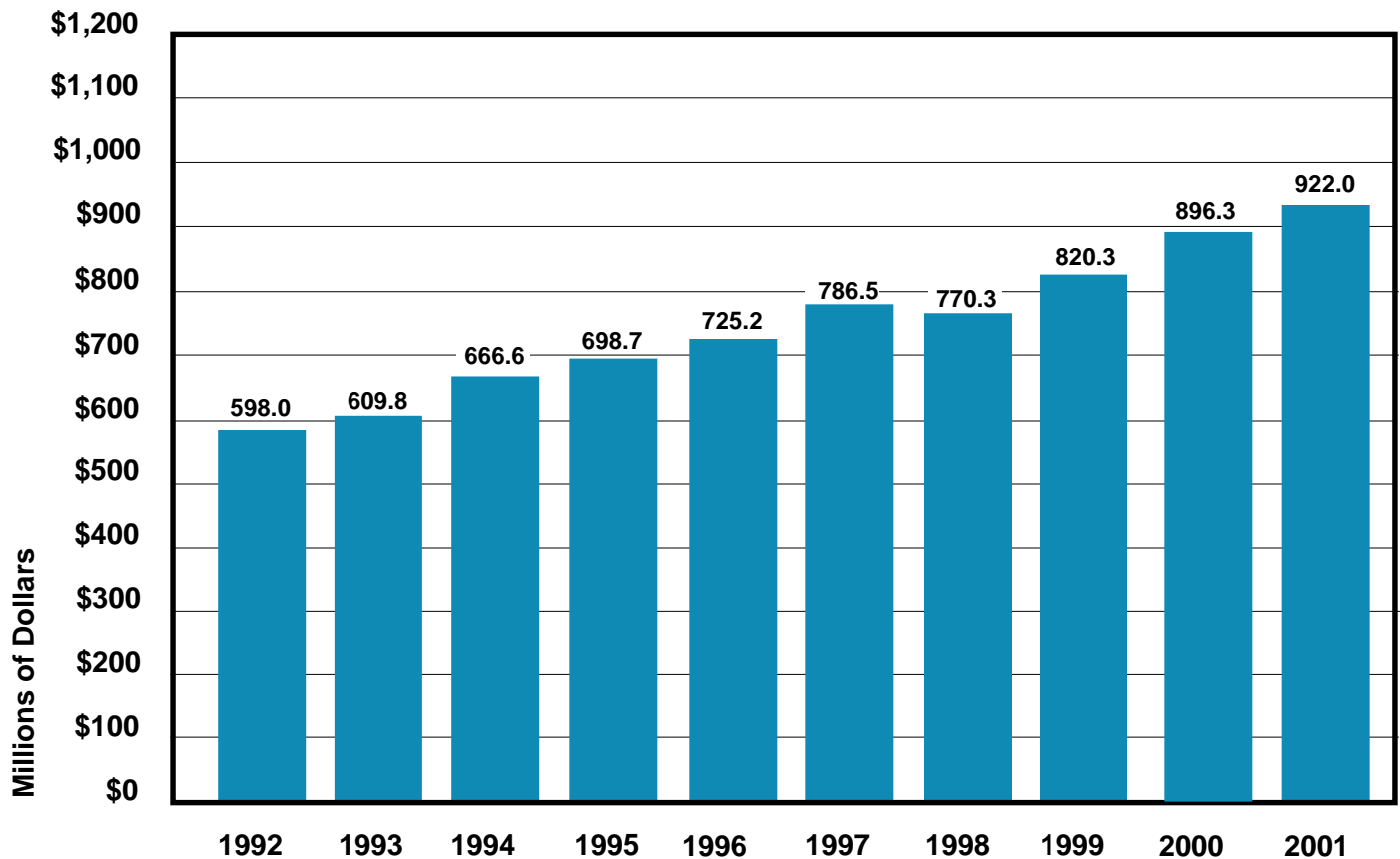
Chronology of Local Sales and Use Tax Rates for Nebraska

Jurisdiction	Effective Date	Rate	Jurisdiction	Effective Date	Rate	Jurisdiction	Effective Date	Rate
Ainsworth	4/1/93	1.0%	Eustis	4/1/01	1.0%	North Platte	10/1/76	1.0%
Albion	7/1/98	1.0	Fairbury	10/1/90	1.0		8/1/78	0.0
Alliance	4/1/89	1.0		4/1/99	1.5		4/1/79	1.0
	7/1/00	0.0	Falls City	10/1/97	1.0		10/1/90	1.5
Alma	10/1/98	1.0	Fremont	4/1/95	0.5	Oakland	4/1/90	1.0
Ashland	10/1/92	1.0		7/1/97	1.0	Odell	10/1/94	1.0
Atkinson	4/1/99	0.5		10/1/99	1.5	Ogallala	10/1/80	1.0
Auburn	10/1/93	1.0	Fullerton	7/1/89	1.0		7/1/89	1.5
	10/1/98	1.5	Gering	10/1/90	1.0	Omaha	11/1/69	0.5
	10/1/00	1.0	Gibbon	4/1/97	1.0		10/1/70	1.0
Bassett	10/1/00	1.0	Gordon	10/1/82	1.0		7/1/78	1.5
Bayard	7/1/91	1.0	Gothenburg	4/1/87	0.5	O'Neill	10/1/90	1.0
Beatrice	4/1/87	1.0		1/1/94	1.0	Oshkosh	10/1/82	1.0
	4/1/93	1.5		1/1/98	1.5		10/1/95	1.5
Bellevue	1/1/75	1.0	Grand Island	4/1/90	1.0	Oxford	10/1/98	1.0
	4/1/87	1.5	Harrison	10/1/92	1.0	Papillion	4/1/89	1.5
Bennington	4/1/91	1.0	Hastings	1/1/90	1.0	Peru	4/1/99	1.0
Big Springs	10/1/00	1.0		4/1/99	1.5	Plainview	10/1/92	1.0
Blair	4/1/93	0.5	Hay Springs	10/1/96	1.0	Plymouth	10/1/92	1.0
	4/1/96	0.0		4/1/01	1.5	Ravenna	10/1/98	1.0
	10/1/98	1.0	Hemingford	10/1/92	1.0	Red Cloud	4/1/97	1.0
Bloomfield	10/1/98	1.0	Henderson	10/1/01	1.5	Republican City	4/1/95	1.0
Blue Hill	4/1/97	1.0	Hildreth	4/1/99	1.0	Rushville	10/1/82	1.0
Bridgeport	10/1/89	1.0	Holdrege	4/1/93	1.0	St. Paul	10/1/00	1.0
Broken Bow	1/1/96	1.0	Hubbell	1/1/92	1.0	Schuyler	4/1/97	1.0
Central City	10/1/97	1.0	Jansen	7/1/01	1.0	Scottsbluff	10/1/87	1.0
Ceresco	10/1/88	1.0	Kearney	10/1/90	1.0		10/1/95	1.5
	10/1/96	0.0	Kimball	10/1/82	1.0	Sidney	10/1/80	1.0
	10/1/98	1.5		10/1/98	1.5		4/1/89	1.5
Chadron	10/1/84	1.0	LaVista	4/1/85	1.0	So. Sioux City	10/1/90	1.0
	4/1/89	1.5		10/1/90	1.5		10/1/93	0.0
	10/1/92	1.0	Lewellen	10/1/80	1.0		4/1/00	1.0
	10/1/98	1.5	Lexington	4/1/89	1.0	Spencer	4/1/01	1.0
	4/1/01	1.0		4/1/95	1.5	Stuart	4/1/01	1.0
Chappell	4/1/83	1.0	Lincoln	1/1/70	0.5	Superior	4/1/95	1.0
Columbus	4/1/95	1.0		10/1/72	1.0	Sutton	4/1/99	1.0
	4/1/01	1.5		7/1/85	1.5	Tecumseh	10/1/98	1.5
Cozad	4/1/89	0.5	Louisville	4/1/01	1.0	Tekamah	10/1/98	1.5
	1/1/92	1.0	Loup City	4/1/99	1.0	Terrytown	1/1/88	1.0
	10/1/99	1.5	Lyons	4/1/01	1.5	Tilden	4/1/93	1.0
Crawford	4/1/87	1.5	Madison	10/1/01	1.0		10/1/00	1.5
Creighton	4/1/95	1.0	McCook	10/1/00	1.0	Uehling	10/1/96	1.0
Crete	4/1/87	1.0	Milford	4/1/95	1.0	Valley	10/1/90	1.5
Curtis	10/1/92	1.0	Minden	4/1/93	1.0	Verdigre	4/1/97	1.0
	10/1/99	0.0	Mitchell	10/1/96	1.0	Wahoo	4/1/99	1.0
David City	10/1/00	1.0	Nebraska City	10/1/86	1.0	Waterloo	4/1/87	1.0
Diller	10/1/96	1.0		4/1/95	1.5	Wayne	10/1/94	1.0
Douglas	7/1/91	1.0	Neligh	4/1/99	1.0		10/1/99	0.0
	7/1/99	1.5	Nelson	4/1/98	1.0		10/1/00	1.0
Eagle	1/1/88	1.0	Newman Grove	1/1/00	1.5	Wilber	4/1/99	1.0
Edgar	10/1/00	1.0	Niobrara	4/1/97	1.0	Wymore	4/1/97	1.0
Elkhorn	10/1/89	1.0	Norfolk	4/1/85	1.0	York	4/1/99	1.5
Elmwood	4/1/01	0.5	North Bend	4/1/99	1.0			

TABLE 5 — GENERAL FUND SALES AND USE TAX CASH RECEIPTS

MONTH	GROSS RECEIPTS		NET RECEIPTS		NET CHANGE	PERCENT CHANGE
	2001	2000	2001	2000		
January	\$139,470,452	\$125,488,509	\$112,871,670	\$107,539,877	\$5,331,793	4.96%
February	87,402,273	74,893,530	57,081,479	42,463,302	14,618,177	34.43
March	93,871,837	103,309,872	70,761,663	76,942,439	(6,180,776)	-8.03
April	99,313,072	81,041,917	80,348,607	63,521,788	16,826,819	26.49
May	101,454,996	111,626,355	70,550,326	90,678,752	(20,128,426)	-22.20
June	95,569,437	101,104,304	75,644,966	77,483,406	(1,838,440)	-2.37
July	109,223,187	104,939,341	81,564,331	81,300,156	264,175	0.32
August	98,924,092	94,609,977	71,221,943	69,114,075	2,107,868	3.05
September	102,840,658	99,629,030	79,691,768	76,315,978	3,375,790	4.42
October	102,026,493	102,207,535	78,069,742	74,249,671	3,820,071	5.14
November	99,962,192	93,792,016	81,873,828	68,714,749	13,159,079	19.15
December	99,258,300	89,616,121	62,362,965	68,069,837	(5,706,872)	-8.38
Total	\$1,229,316,989	\$1,182,258,507	\$922,043,288	\$896,394,030	\$25,649,258	2.86%

Net General Fund Sales and Use Tax Cash Receipts



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Miscellaneous Tax

Miscellaneous revenue sources accounted for \$182,123,975 of General Fund revenue for calendar year 2001. Cigarette tax, alcoholic beverages tax, pari-mutuel wagering tax, charitable gaming taxes, and a number of other miscellaneous taxes and fees are deposited in the General Fund. Another major source of General Fund revenue is interest from investment of state funds. Many of these revenue sources are administered by agencies other than the Nebraska Department of Revenue. For example,

alcoholic beverages tax is administered by the Nebraska Liquor Control Commission and insurance premium tax is administered by the Department of Insurance. Other taxes and fees are administered by the Department of Motor Vehicles and the Secretary of State.

Statistics on the following non-General Fund revenue sources are also reported in this section: severance tax, conservation tax, litter fee, tire fee, state and county lodging tax, tobacco tax, and motor fuels taxes.

Statistical Tables

Table 1 - General Fund Miscellaneous Tax Cash Receipts

General fund miscellaneous tax cash receipts for 2001 and 2000 are listed in Table 1. Descriptions of the major miscellaneous taxes are given beginning on page 7.

Table 2 - Monthly General Fund Miscellaneous Tax Cash Receipts

Monthly general fund miscellaneous tax cash receipts for 2001 and 2000 are reported in Table 2.

Table 3 - Alcoholic Beverage Gallons and Revenue for 2001

Table 3 shows the alcoholic beverages tax revenue and gallons for 2001 as reported by the Nebraska Liquor Control Commission. A chronology of alcoholic beverage tax rates is also shown.

Table 4 - Alcoholic Beverage Gallons and Revenue, 1970 to 2001

Total alcoholic beverage tax revenue and gallons for 1970 through 2001 are reported in Table 4. A graph displaying total gallons and tax revenue for 1992 through 2001 is also shown.

Table 5 - Cigarette Tax Receipts and Number of Packages Taxed

Table 5 reports the sales of tax stamps and impressions, the number of packages taxed, and cigarette tax receipts for 1962 through 2001. A graph of total packages taxed and tax receipts for 1992 through 2001 is shown on page 75.

Table 6 - Tobacco Tax Revenue

Table 6 reports tobacco tax receipts for 1999, 2000, and 2001.

Table 7 - 2001 Pari-mutuel Report

Table 7 reports the pari-mutuel wagering tax for individual organizations conducting race meets in 2001. A chronology of the pari-mutuel tax rates is also shown.

Table 8 - Charitable Gaming Tax Receipts

Monthly receipts from charitable gaming taxes are reported for 1998, 1999, 2000, and 2001 in Table 8.

Table 9 - Quarterly Reported Gaming Taxes

Table 9 reports quarterly gaming tax due for bingo, pickle cards, city/county lotteries, and lotteries and raffles conducted by nonprofit organizations for 2001.

Table 10 - Mechanical Amusement Device Tax Receipts

Monthly mechanical amusement device receipts for 1999, 2000, and 2001 are reported in Table 10.

Table 11 - Severance Tax Receipts

Monthly severance tax receipts for 1999, 2000, and 2001 are reported in Table 11.

Table 12 - Conservation Tax Receipts

Monthly conservation tax receipts for 1999, 2000, and 2001 are reported in Table 12.

Table 13 - Litter Fee Receipts

Monthly litter fee receipts for 1999, 2000, and 2001 are reported in Table 13.

Table 14 - Tire Fee Receipts

Monthly tire fee receipts for 1999, 2000, and 2001 are reported in Table 14.

Table 15 - Fertilizer Fee Receipts

Monthly fertilizer fee receipts for 1999, 2000, and 2001 are reported in Table 15. This fee ended December 31, 2000.

Table 16 - Waste Reduction & Recycling Fee Receipts

Monthly waste reduction and recycling fee receipts for 1999, 2000, and 2001 are reported in Table 16.

Table 17 - State Lodging Tax Revenue

Monthly state lodging tax for 2000 and 2001 is reported in Table 17. A graph of total state lodging tax for 1992 through 2001 is also shown.

Table 18 - Lodging Tax Returned to Counties for 2001

Lodging tax collected by the Department of Revenue and remitted to counties in 2000 and 2001 is reported in Table 18. The lodging tax figures are amounts actually remitted to counties after deducting the three percent administration fee. A chronology of county lodging tax rates is also shown.

Table 19 - Gasoline Net Taxable Gallons and Net Tax Due

Gasoline net taxable gallons for 2000 and 2001, and net tax due for 2000 and 2001 are reported in Table 19.

Table 20 - Gasohol Net Taxable Gallons and Net Tax Due

Gasohol net taxable gallons for 2000 and 2001 and net tax due for 2000 and 2001 are reported in Table 20.

Graphs of the total net taxable gallons and net tax due for gasoline, gasohol, and diesel fuel from 1992 through 2001 are shown on page 85.

A chronology of motor fuels tax rates is shown on page 88.

Table 21 - Diesel Fuel Net Taxable Gallons and Net Tax Due

Diesel fuel net taxable gallons for 2000 and 2001, and net tax due for 2000 and 2001 are reported in Table 21.

Table 22 - Aircraft Fuels Net Taxable Gallons and Net Tax Due

Aircraft fuels net taxable gallons for 2000 and 2001, and net tax due for 2000 and 2001 are reported in Table 22.

Table 23 - Compressed Fuels Tax Net Taxable Gallons and Net Tax Due

Compressed fuels net taxable gallons for 2000 and 2001 and net tax due for 2000 and 2001 are reported in Table 23.

Table 24 - Petroleum Release Remedial Action Fee

Statistics on the Petroleum Release Remedial Action Fee are displayed in Table 24. The total number of gallons of motor vehicle fuels and other petroleum products subject to the fee and the total amount due are shown for 2001. The total number of gallons subject to the fee in 2000 and 2001 are also displayed.

TABLE 1 — GENERAL FUND MISCELLANEOUS TAX CASH RECEIPTS

	2001	2000	NET CHANGE	PERCENT CHANGE
Cigarette Tax	\$21,008,583	\$22,789,710	\$(1,781,127)	-7.82%
Insurance Premium Tax	13,627,345	19,207,898	(5,580,553)	-29.05
Alcohol Tax	17,308,405	17,492,767	(184,362)	-1.05
Interest on Investments	27,521,754	31,558,313	(4,036,559)	-12.79
Estate Tax	26,865,338	20,628,693	6,236,645	30.23
Nonoccupational Fees	8,803,096	9,352,156	(549,060)	-5.87
Fertilizer Fees	0	0	0	0
Admission & Entertainment Taxes	3,910,128	4,008,331	(98,203)	-2.45
Corporation Occupation Tax	6,244,651	6,204,787	39,864	0.64
Revenue from Services	2,327,675	3,910,426	(1,582,751)	-40.48
Motor Vehicle Driver's License Fee	5,045,266	4,947,500	97,766	1.98
Documentary Stamp Tax	9,310	60,634	(51,324)	-84.65
General Business Tax	1,320,616	1,368,245	(47,629)	-3.48
Motor Vehicle Title Fees	1,406,139	1,396,940	9,199	0.66
Trade and Professional Fees	1,148,639	1,029,930	118,709	11.53
Revenue from Private Sources	767,995	1,129,258	(361,263)	-31.99
Other Motor Vehicle License Fees	822,052	780,764	41,288	5.29
Sale of Goods and Assets	287,243	367,441	(80,198)	-21.83
Physician's Licensing Tax	0	0	0	0
Pari-mutuel Wagering Tax	323,435	332,116	(8,681)	-2.61
Revenue from other Governments	697,358	53,781	643,577	1196.66
Fines, Penalties, and Interest	101,696	86,837	14,859	17.11
Motor Vehicle Registration Fee	0	0	0	0
Other Miscellaneous Receipts	42,577,251	33,090,910	9,486,341	28.67
Total	\$182,123,975	\$179,797,438	\$2,326,537	1.29%

TABLE 2 — MONTHLY GENERAL FUND MISCELLANEOUS TAX CASH RECEIPTS

MONTH	GROSS RECEIPTS ¹ Calendar Years		NET RECEIPTS ² Calendar Years		NET CHANGE	PERCENT CHANGE
	2001	2000	2001	2000		
January	\$11,408,134	\$9,900,790	\$11,404,573	\$9,838,814	\$1,565,759	15.91%
February	11,850,960	14,837,255	11,705,590	14,816,389	(3,110,799)	-21.00
March	19,148,237	13,974,276	19,109,094	13,962,550	5,146,544	36.86
April	21,296,465	25,026,512	21,289,943	25,014,138	(3,724,195)	-14.89
May	17,561,625	10,802,157	17,499,945	10,767,399	6,732,546	62.53
June	26,289,015	31,819,954	26,208,128	31,818,369	(5,610,241)	-17.63
July	13,840,829	12,945,325	13,748,601	12,943,793	804,808	6.22
August	10,271,024	10,420,836	10,250,823	10,381,936	(131,113)	-1.26
September	16,269,118	17,151,401	16,257,193	17,116,773	(859,580)	-5.02
October	3,376,748	11,055,521	3,361,435	10,971,211	(7,609,776)	-69.36
November	21,148,100	11,399,521	21,139,786	11,389,525	9,750,261	85.61
December	9,663,720	10,463,889	9,632,380	10,414,534	(782,154)	-7.51
Total	\$182,123,975	\$179,797,438	\$181,607,491	\$179,435,430	\$2,172,061	1.21%

¹ Taxes received and deposited during the specific processing month, regardless of when tax liability was incurred.

² Gross receipts less refunds.

Alcoholic Beverages Tax

Alcoholic beverages tax is imposed on Nebraska beer, liquor, and wine wholesalers and manufacturers. The tax rate for beer is 23 cents per gallon. The tax rate is 75 cents per gallon for wine and other dilute alcoholic beverages containing 14 percent or less alcohol, and \$1.35 for wine and other dilute beverages containing more than 14 percent alcohol, except wine produced in farm wineries. The rate for wine produced in farm wineries is five cents per gallon. The tax rate for alcohol and spirits is \$3.00 per gallon.

Revenue from the alcoholic beverages tax is deposited in the General fund. The alcoholic beverages tax is administered by the Nebraska Liquor Control Commission.

TABLE 3 — ALCOHOLIC BEVERAGE GALLONS AND REVENUES FOR 2001

MONTH	BEER GALLONS	BEER REVENUE	ALCOHOL & SPIRITS GALLONS	FORTIFIED WINE GALLONS	LIGHT WINE GALLONS	ALCOHOL SPIRITS & WINES REVENUES	FARM WINERY GALLONS	FARM WINERY REVENUE
January	2,782,182	\$632,513	194,521	6,989	185,883	\$725,076	1,699	\$84.08
February	3,419,985	778,696	144,263	5,514	116,584	522,393	382	18.88
March	3,276,007	745,520	148,134	5,997	128,309	543,242	416	20.60
April	3,692,855	841,210	159,136	5,096	122,883	570,686	395	19.57
May	3,655,408	833,639	148,421	5,459	131,451	545,707	667	33.03
June	3,994,912	908,102	180,296	5,827	121,237	633,284	767	37.98
July	4,270,804	972,305	171,624	5,021	122,809	607,620	988	48.91
August	3,985,813	907,620	171,820	5,373	130,578	614,441	1,310	64.85
September	4,183,389	953,955	163,104	5,636	115,434	577,666	2,172	107.53
October	3,820,549	868,554	153,887	5,168	118,261	551,755	983	48.60
November	3,226,284	738,747	229,102	6,479	193,612	832,850	1,293	63.64
December	3,487,205	790,045	161,370	6,179	167,736	612,071	2,102	101.34
Total	43,795,393	\$9,970,907	2,025,678	68,738	1,654,777	\$7,336,792	13,174	\$649.01

Chronology of Alcoholic Beverage Tax Rates*

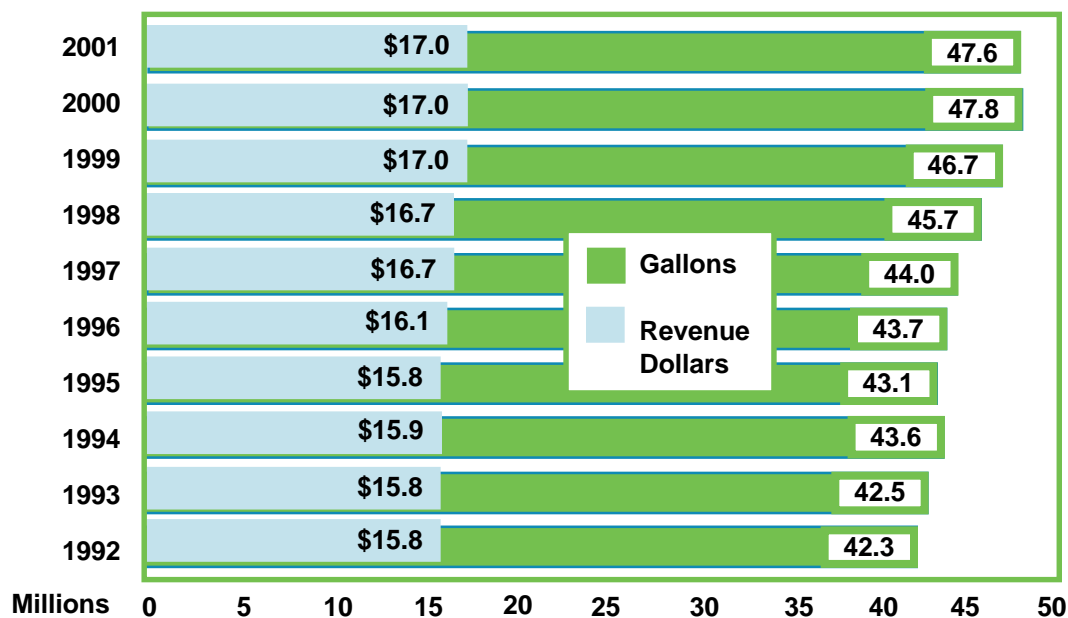
Effective Date	Beer	Alcohol and Spirits	Light Wines (14% or Less Alcohol)	Fortified Wines (More than 14% Alcohol)
May 24, 1935	3.0¢	\$.50	5.0¢	\$.15
May 1, 1937	3.5	.80	15.0	.40
May 30, 1947	4.0	1.00	20.0	.55
August 25, 1951	4.0	1.20	20.0	.55
June 1, 1963	6.0	1.60	20.0	.55
April 1, 1965	8.0	1.60	20.0	.55
July 1, 1972	10.0	2.00	75.0	.75
June 1, 1977	11.0	2.25	85.0	.85
September 7, 1979	12.0	2.50	55.0	1.10
August 30, 1981	14.0	2.75	65.0	1.25
October 1, 1985	20.0	2.90	75.0	1.35
October 1, 1987	23.0	3.00	75.0	1.35

*Tax per gallon.

TABLE 4 — ALCOHOLIC BEVERAGE GALLONS AND REVENUES, 1970 TO 2001

YEAR	TOTAL GALLONS	PERCENT CHANGE	TOTAL TAX REVENUE	PERCENT CHANGE
1970	34,460,020		\$6,452,124	
1971	35,900,734	4.18%	6,938,643	7.54%
1972	36,216,173	0.88	7,740,112	11.55
1973	37,704,578	4.11	9,174,479	18.53
1974	39,698,058	5.29	9,803,725	6.86
1975	40,233,818	1.35	9,913,137	1.12
1976	40,759,631	1.31	10,089,809	1.78
1977	43,687,138	7.18	11,036,821	9.39
1978	44,778,106	2.50	11,820,991	7.11
1979	45,966,132	2.65	12,111,717	2.46
1980	47,236,082	2.76	12,763,015	5.38
1981	47,424,970	0.40	13,334,773	4.48
1982	46,001,867	-3.00	13,983,127	4.86
1983	46,025,192	0.05	13,734,083	-1.78
1984	44,735,938	-2.80	13,335,206	-2.90
1985	43,507,016	-2.75	13,509,274	1.31
1986	43,103,172	-0.93	15,360,046	13.70
1987	43,327,253	0.52	15,442,512	0.54
1988	42,797,591	-1.22	16,407,361	6.25
1989	42,651,489	-0.34	16,073,215	-2.04
1990	42,730,707	0.19	16,106,351	0.21
1991	42,521,560	-0.49	15,753,151	-2.19
1992	42,329,652	-0.45	15,781,515	0.18
1993	42,525,344	0.46	15,711,789	-0.44
1994	43,647,949	2.64	15,875,830	1.04
1995	43,060,888	-1.34	15,837,546	-0.24
1996	43,738,834	1.57	16,067,141	1.45
1997	44,016,042	0.63	16,679,930	3.81
1998	45,703,481	3.83	16,710,659	0.18
1999	46,774,136	2.34	17,034,546	1.94
2000	47,794,986	2.18	17,492,824	2.69
2001	47,557,760	-0.50	17,308,438	-1.05

Alcoholic Beverage Gallons and Revenues — 1992 to 2001



Cigarette Tax

Cigarette tax is imposed on persons distributing or selling cigarettes at wholesale in Nebraska. The tax is paid when the wholesaler purchases the tax stamps. Payment of the tax is evidenced by affixing a stamp or meter impression to each package of cigarettes sold or given away.

The cigarette tax rate is 34 cents on packages containing 20 or fewer cigarettes and 42.5 cents on packages containing 25 cigarettes. The basic rate is 1.7 cents per cigarette.

TABLE 5 — CIGARETTE TAX RECEIPTS AND NUMBER OF PACKAGES TAXED

YEAR	PACKS OF 20	PACKS OF 25	NUMBER OF PACKAGES TAXED	CIGARETTE TAX RECEIPTS
1962	171,639,510		171,639,510	\$6,524,449
1963	167,848,500		167,848,500	8,117,806
1964	160,830,500		160,830,500	9,179,067
1965 ¹	159,993,520		159,993,520	11,276,852
1966	156,799,880		156,799,880	11,985,845
1967	157,925,000		157,925,000	12,010,375
1968	157,482,650		157,482,650	11,974,465
1969	156,718,050		156,718,050	11,905,706
1970	160,311,890		160,311,890	12,171,433
1971	158,751,536		158,751,536	17,117,404
1972 ²	160,216,670		160,216,670	19,770,429
1973	166,876,790		166,876,790	20,553,919
1974	175,339,280		175,339,280	21,641,451
1975	179,988,280		179,988,280	22,215,027
1976	183,032,110		183,032,110	22,570,880
1977	183,027,490		183,027,490	22,517,276
1978	182,318,000		182,318,000	22,408,593
1979	181,476,000		181,476,000	22,309,681
1980	183,686,000		183,686,000	22,587,450
1981 ³	187,025,800		187,025,800	23,649,402
1982 ⁴	183,179,400		183,179,400	29,191,135
1983	168,006,600		168,006,600	28,595,286
1984 ⁵	172,548,400	684,720	173,233,120	29,415,184
1985	163,060,790	3,274,200	166,334,990	28,315,502
1986 ⁶	159,357,760	3,875,720	163,233,480	34,722,270
1987 ⁷	152,580,500	3,197,880	155,778,380	37,260,345
1988	150,679,850	2,236,000	152,915,850	39,551,353
1989	142,697,760	1,770,600	144,468,360	37,249,529
1990	144,863,710	1,401,000	146,264,710	37,680,416
1991	144,123,330	1,108,400	145,231,730	37,412,210
1992	141,710,930	894,400	142,605,330	36,534,491
1993 ⁸	137,752,500	617,626	138,370,126	39,656,428
1994	139,812,100	732,800	140,544,900	45,475,905
1995	140,483,000	636,200	141,119,200	45,799,985
1996	140,298,700	510,000	140,808,700	45,622,019
1997	137,969,700	505,500	138,475,200	45,636,583
1998	147,731,600	449,400	148,181,000	48,716,304
1999	130,014,000	315,600	130,329,600	43,077,698
2000	129,130,500	260,400	129,390,900	42,518,529
2001	126,525,000	187,200	126,712,200	41,632,726

¹ Cigarette Tax rate increased from 6¢ to 8¢ per package on April 1, 1965.

² Cigarette Tax rate increased from 8¢ to 13¢ per package on April 28, 1971.

³ Cigarette Tax rate increased from 13¢ to 14¢ per package on August 30, 1981.

⁴ Cigarette Tax rate increased from 14¢ to 18¢ per package on May 1, 1982.

⁵ Cigarette Tax rate for packages containing more than 20 cigarettes per package changed to .9¢ per cigarette, effective August 1, 1984.

⁶ Cigarette Tax rate increased from 18¢/22.5¢ to 23¢/28.75¢ per package on March 1, 1986.

⁷ Cigarette Tax rate increased from 23¢/28.75¢ to 27¢/33.75¢ per package on July 1, 1987.

⁸ Cigarette Tax rate increased from 27¢/33.75¢ to 34¢/42.5¢ per package on July 1, 1993.

Distribution of Cigarette Tax Revenue

Legislative Bill 683 established minimum distributions to the following cash funds. If calculated distributions to the Outdoor Recreation Development Fund, the Health & Human Services Finance & Support Fund, the Omaha Public Events Fund and the Building Renewal Allocation Fund are less than those made during fiscal year 1997-98, the amount of cigarette tax distributed to the General Fund will be decreased to make up the difference

21 cents	Deposited in the General Fund. (From July 1, 1994, through July 1, 2009) this amount is reduced by \$3,000,000 per fiscal year which is deposited in the Municipal Infrastructure Redevelopment Fund.
1 cent	Deposited in the Nebraska Outdoor Recreation Cash Fund
3 cents	Deposited in the Department of Health and Human Services Finance and Support Cash Fund.
7 cents	Deposited to the Building Renewal Allocation Fund (as of July 1, 2001, this amount decreases to 5 cents).
2 cents	Deposited in the City of Omaha Public Events Facilities Fund (through fiscal year 2000-01). Beginning July 1, 2001, this 2.0 cents portion became a fiscal year payment of \$1,000,000 to the City of Primary Class Development Fund (Lincoln) and \$1,500,000 to the City of Metropolitan Class Development Fund (Omaha).
2 cents	Beginning July 1, 2001, this 2.0 cents portion is deposited into the Information Technology Infrastructure Fund.

Cigarette Tax Receipts and Packages Taxed — 1992 to 2001

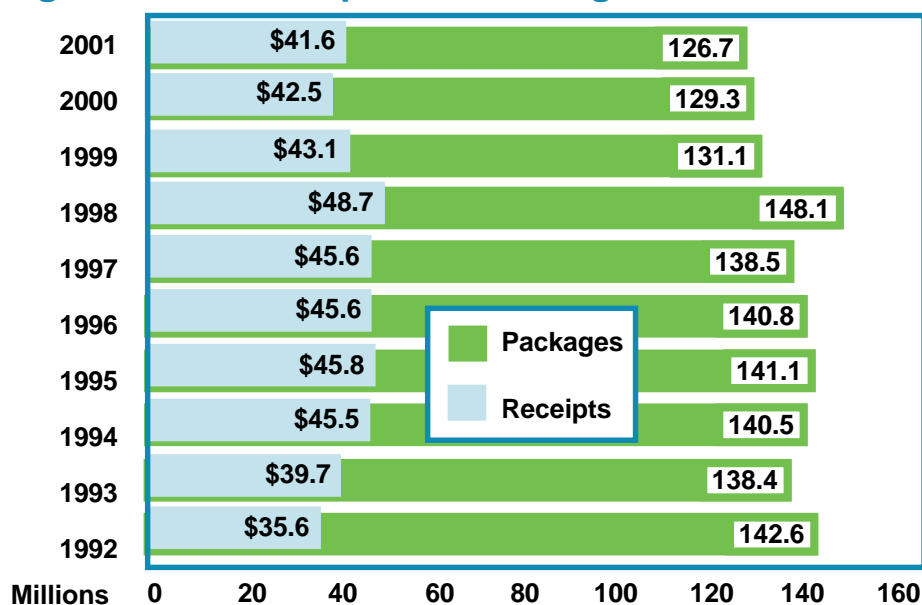


TABLE 6 — TOBACCO TAX

	2001	2000	1999
January	\$220,906	\$251,656	\$236,870
February	249,859	221,888	215,897
March	258,996	241,113	204,793
April	244,108	258,678	238,463
May	274,112	213,257	238,472
June	295,619	278,859	192,147
July	271,831	282,140	285,276
August	290,780	289,655	223,371
September	286,412	270,568	270,028
October	230,473	247,076	276,749
November	346,649	278,785	238,041
December	267,934	251,249	278,582
Total	\$3,237,679	\$3,084,924	\$2,898,689

Pari-Mutuel Wagering Tax

Pari-mutuel wagering tax is imposed for race meets other than those conducted on Nebraska State Fairground Property. Wagers placed at live meets, simulcast events, by telewagering, and by telephonic wagering are subject to tax. The tax applies to every corporation or association licensed to conduct horseracing within the state.

The tax rate is a two-tier system. The first \$10,000,000 of wagers are exempt. For wager amounts over \$10,000,000 and less than or equal to \$73,000,000, the tax rate is two and one-half percent. For amounts in excess of \$73,000,000 the tax rate is four percent. A tax credit is allowed for capital improvements and maintenance of the premises within the race track enclosure. The credit claimed cannot exceed \$1,400,000 and is equal to two percent of the first \$70,000,000 of taxable wagers. An additional tax of one-half percent is imposed on wagers placed by telephone. The one-half percent tax on wagers placed by telephone is deposited in the Racing Commission's Cash Fund. All other revenue is deposited in the General Fund.

TABLE 7 — 2001 PARI-MUTUEL REPORT

ORGANIZATION	LIVE RACE MEETS	NEBRASKA SIMULCAST	OUT OF STATE SIMULCAST	TOTAL WAGERED	AMOUNT TAXABLE	TAX DUE	TAX CREDIT	TAX PAID
Hall County Improvement Assn.	\$5,015,827	\$547,153	\$15,457,598	\$21,020,578	\$11,020,578	\$275,514	\$220,412	\$55,103
Omaha Exposition & Racing, Inc.	350,259	2,800,934	61,129,562	64,280,755	54,280,755	1,357,019	1,085,615	272,427
ATOKAD Agriculture & Racing Assn.	91,467	312,663	2,679,526	3,083,656	0	0	0	0
Platte County Agricultural Society	1,602,985	568,326	4,557,210	6,728,521	0	0	0	0
Nebraska State Board of Agriculture	1,582,372	1,134,530	16,021,829	18,738,731	0	0	0	0
Total	\$8,642,910	\$5,363,606	\$99,845,725	\$113,852,241	\$65,301,333	\$1,632,533	\$1,306,027	\$327,529

Chronology of Pari-Mutuel Tax Rates

	LIVE RACE MEETS	NEBRASKA SIMULCAST	OUT OF STATE SIMULCAST	TOTAL WAGERED	AMOUNT TAXABLE	TAX DUE	TAX CREDIT	TAX PAID
1990	\$65,976,048	\$46,121,266	\$13,083,748	\$125,181,062	\$73,113,450	\$1,462,269	\$1,462,269	\$0
1991	53,164,942	43,514,910	18,083,307	114,763,159	66,122,266	1,653,057	1,322,445	330,611
1992	53,478,580	43,405,104	21,385,065	118,268,749	69,848,538	1,746,213	1,396,971	349,243
1993	46,805,857	37,828,433	25,003,856	109,638,146	61,339,223	1,533,481	1,226,784	306,696
1994	28,504,850	8,213,455	48,267,613	84,985,918	64,985,918	1,624,648	1,299,718	324,930
1995	25,870,809	15,022,237	77,502,903	118,395,949	65,407,650	1,635,191	1,308,150	327,041
1996	10,226,390	8,742,475	71,067,296	90,036,361	42,244,246	1,056,107	844,885	211,222
1997	9,295,840	7,302,737	71,529,486	88,128,063	41,824,793	1,045,620	836,499	209,121
1998	7,965,015	5,014,469	92,111,131	105,091,665	59,490,425	1,487,261	1,189,788	297,445
1999	10,068,127	5,939,496	94,932,440	110,940,063	66,515,208	1,662,880	1,330,304	332,576
2000	9,504,065	5,571,353	95,462,640	110,488,058	390,058,413	8,135,698	7,801,168	334,530
2001	8,642,910	5,363,606	99,845,725	113,852,241	65,301,333	1,632,588	1,306,027	327,529

Charitable Gaming Taxes

Charitable gaming taxes include bingo tax, pickle card tax, county/city lottery tax, and lottery and raffle tax. The rates for state charitable gaming taxes are as follows:

- for bingo, 3 percent of the gross receipts from each bingo occasion;
- for pickle cards, 10 percent of the definite profit of each pickle card unit sold by a licensed distributor;
- for county/city lotteries, 2 percent of each lottery having gross proceeds of more than \$1,000 or each raffle having gross proceeds of more than \$5,000.

Forty percent of the revenue from charitable gaming taxes is deposited in the Charitable Gaming Operations Fund. The remaining sixty percent is deposited in the General Fund. All unused operations funds will be transferred to the Compulsive Gamblers Assistance Fund. All lottery receipts are deposited in the State Lottery Operation Fund.

TABLE 8 — CHARITABLE GAMING TAX RECEIPTS

	2001	2000	1999	1998
January	\$834,059	\$696,420	\$622,756	\$679,995
February	410,211	560,452	642,875	648,676
March	157,154	266,417	179,162	257,737
April	841,682	653,727	493,817	663,331
May	524,449	658,316	874,421	660,995
June	120,683	168,272	183,536	238,562
July	914,961	944,280	340,842	895,855
August	338,811	296,486	1,018,486	373,665
September	147,169	164,079	127,819	234,483
October	994,443	850,523	507,349	539,270
November	277,546	372,590	774,209	701,206
December	139,908	153,380	165,042	207,530
Total	\$5,701,076	\$5,784,942	\$5,930,313	\$6,101,305

TABLE 9 — 2001 QUARTERLY REPORTED GAMING TAXES

	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	TOTAL
Bingo	\$130,924	\$122,905	\$132,509	\$125,855	\$512,193
Pickle Cards	442,580	426,291	424,468	400,308	1,693,647
City-County Lottery	886,448	825,126	841,888	874,657	3,428,119
Lottery/Raffle	23,645	20,241	19,977	26,291	90,154
Totals	\$1,483,597	\$1,394,563	\$1,418,842	\$1,427,111	\$5,724,113

Mechanical Amusement Device (MAD) Tax

A license fee and occupation tax are imposed on operators and distributors of mechanical amusement devices, such as coin-operated video games. All proceeds are credited to the General Fund.

Beginning on January 1, 2000, annual licensing applications are to be filed by January 1, and licensing fees are not required. The occupation tax is \$35 per device placed in operation prior to July 1, and \$20 per machine placed in operation after July 1, 2000.

TABLE 10 — MECHANICAL AMUSEMENT DEVICE TAX RECEIPTS

	2001	2000	1999
January	\$35,000	\$39,935	\$6,098
February	4,220	12,665	7,700
March	5,770	5,125	5,775
April	3,915	3,035	5,725
May	7,365	5,625	2,650
June	3,175	3,370	4,525
July	7,860	8,935	2,850
August	1,860	2,195	3,450
September	3,195	1,145	3,200
October	1,615	530	1,200
November	99,155	91,205	65,235
December	318,420	352,210	376,175
Total	\$491,550	\$525,975	\$484,583

Severance Tax

Severance tax is levied upon the value of oil and gas severed or removed from the land. Oil and gas taken from stripper and nonstripper wells is subject to the tax. The tax is paid by every person severing oil or natural gas from land in Nebraska unless the severed oil or natural gas is sold in Nebraska. If the oil or gas is sold in Nebraska, then the first purchaser in Nebraska pays the tax.

The severance tax rate is three percent of the value of the nonstripper oil, three percent of the value of the natural gas, and two percent of the value of stripper oil.

Tax on oil or gas severed from public school lands is credited to the Permanent School Fund. For oil or gas severed from all other lands, one percent of the gross tax receipts is credited to the Severance Tax Administration Fund, up to \$300,000 may be appropriated by the legislature to the State Energy Office Cash Fund, up to \$30,000 may be appropriated to the Governor's Policy Research Office, and the remainder is credited to the Permanent School Fund.

TABLE 11 — SEVERANCE TAX RECEIPTS

	2001	2000	1999
January	\$233,804	\$138,163	\$57,089
February	104,688	173,956	51,020
March	239,355	229,328	63,053
April	113,749	106,708	36,415
May	149,247	142,481	74,892
June	183,852	221,885	93,379
July	139,243	186,232	100,646
August	79,611	149,369	77,245
September	189,462	224,693	121,777
October	154,824	209,143	106,523
November	130,835	8,010	149,609
December	149,328	317,558	85,184
Total	\$1,867,999	\$2,107,526	\$1,016,833

Conservation Tax

In addition to the severance tax, the value of oil or gas is subject to the conservation tax. Conservation tax is levied and assessed in the same manner as the severance tax. The tax is imposed on the value at the well of all oil and gas produced, saved, and sold or transported from the premises in Nebraska. The producer of the oil or gas pays the tax unless the oil or gas is sold within Nebraska. If the oil or gas is sold in Nebraska, then the first purchaser in Nebraska pays the tax.

The conservation tax rate is .35 percent. Revenue from the conservation tax is deposited in the Oil and Gas Conservation Fund.

TABLE 12 — CONSERVATION TAX RECEIPTS

	2001	2000	1999
January	\$47,605	\$56,434	\$24,194
February	19,749	49,198	20,486
March	48,305	63,704	29,136
April	21,558	28,904	12,739
May	31,377	43,497	30,933
June	36,915	60,625	36,989
July	28,529	52,654	41,356
August	16,765	32,028	36,409
September	35,879	48,689	45,535
October	30,994	48,198	49,085
November	26,369	2,333	53,667
December	30,735	63,083	36,599
Total	\$374,781	\$549,347	\$417,129

Litter Fee

The fee applies to manufacturers, wholesalers and retailers with annual gross proceeds of at least \$100,000 from the sale of certain products. Retailers are required to pay the fee on sales of: (1) food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, unless sold by retailers solely for consumption indoors on the retailer's premises; (2) food for pet consumption; (3) cigarettes and other tobacco products; (4) household paper and household paper products; (5) cleaning agents; and (6) kitchen supplies. Manufacturers and wholesalers are required to pay the fee on sales of all of the items listed above for retailers, as well as glass containers, metal containers, and plastic or fiber containers made of synthetic materials.

The fee is \$175 per \$1,000,000 (.000175) of gross sales of products subject to the fee. Revenue from the fee is deposited in the Nebraska Litter Reduction and Recycling Fund.

TABLE 13 — LITTER FEE RECEIPTS

	2001	2000	1999
January	\$13,530	\$7,917	\$27,252
February	2,109	10,481	18,111
March	4,767	596	1,367
April	448	1,660	2,616
May	19,988	536	9,769
June	2,720	419	1,431
July	13,790	648	62
August	(3,964)	454	7,116
September	640,782	710,307	502,207
October	551,357	461,382	569,707
November	30,355	34,954	94,595
December	3,749	47,444	16,190
Total	\$1,279,631	\$1,276,797	\$1,250,422

Tire Fee

A fee of \$1.00 per tire is due on the retail sale in Nebraska of each qualified tire, excluding recapped or regrooved tires. The fee also applies to every tire included with a new qualified vehicle and every new tire a motor vehicle dealer places on a previously owned vehicle. The fee does not apply to qualified tires on certain vehicles designed for off-road use, such as farm discs, golf carts and all-terrain vehicles.

Tire fees are credited to the Waste Reduction & Recycling Incentive Fund.

TABLE 14 — TIRE FEE RECEIPTS

	2001	2000	1999
January	\$335,430	\$347,760	\$343,594
February	54,602	121,562	94,336
March	61,607	100,598	100,582
April	189,631	365,992	166,697
May	113,099	109,614	116,570
June	128,157	218,088	155,692
July	184,821	183,127	186,483
August	128,327	120,043	139,703
September	135,137	141,432	135,295
October	182,154	195,379	192,477
November	132,273	139,389	136,373
December	136,249	187,322	126,925
Total	\$1,781,487	\$2,230,306	\$1,894,727

Fertilizer Fee

A fee of \$1.00 per ton is imposed on all sales of commercial fertilizers (as defined in Nebraska Revised Statutes section 81-2, 162.02) sold in Nebraska for use in agriculture and applied to land or crops. The fee is collected by the retailer and remitted to the Nebraska Department of Revenue. Beginning January 1, 1997, the fertilizer fee remitted is credited to the Natural Resources Enhancement Fund. This fee terminated December 31, 2000.

TABLE 15 — FERTILIZER FEE RECEIPTS

	2001	2000	1999
January	\$59,198	\$99,812	\$213,118
February	1,231	28,875	21,133
March	1,421	36,349	18,330
April	1,176	178,053	127,756
May	247	512,146	368,460
June	28	646,345	602,026
July	0	395,897	475,372
August	0	132,953	190,286
September	51,368	66,897	71,895
October*	(50,368)	42,047	48,042
November	0	36,887	30,345
December	0	23,355	44,947
Total	\$64,301	\$2,199,616	\$2,211,710

Waste Reduction and Recycling Fee

An annual fee of \$25 applies to Nebraska business locations with taxable retail sales of tangible personal property in excess of \$50,000.

The fees are credited to the Waste Reduction and Recycling Incentive Fund.

TABLE 16 — WASTE REDUCTION AND RECYCLING FEE RECEIPTS

	2001	2000	1999
January	\$1,808	\$2,310	\$2,150
February	911	1,006	575
March	1,806	779	200
April	458	548	525
May	555	191	25
June	319	250	100
July	960	10,379	50
August	159	156	118,250
September	422,534	428,584	273,400
October*	14,350	14,038	(28,800)
November	5,370	2,017	3,700
December	(5,905)	2,170	2,100
Total	\$443,325	\$462,427	\$372,275

* As of October 1, 1999, the annual \$25 fee is collected from each location with net taxable retail sales of \$50,000 or more.

Lodging Tax

Lodging tax is imposed on the amount charged for sleeping accommodations in a hotel, motel, tourist home, campground, court, lodging house or inn. The state lodging tax rate is one percent of the amount charged for accommodations. State lodging tax revenue is deposited in the State Visitor's Promotion Cash Fund.

In addition to the state tax, counties may impose a lodging tax of two percent or less. Any county with a population of more than 300,000 inhabitants may charge an additional tax of up to two percent. County lodging tax is deposited in the County Visitor's Promotion Fund of each individual county. Proceeds from the additional two percent tax for counties with a population of greater than 300,000 is deposited in the County Visitor's Improvement Fund. As of December 31, 2001, there are 57 counties that impose a lodging tax.

TABLE 17 — STATE LODGING TAX REVENUE

	2001	2000	NET CHANGE	PERCENT CHANGE
January	\$163,073	\$135,840	\$27,233	20.05%
February	156,661	156,384	277	0.18
March	198,855	190,668	8,187	4.29
April	194,785	198,016	(3,231)	-1.63
May	236,677	214,121	22,556	10.53
June	290,683	311,015	(20,332)	-6.54
July	279,410	260,897	18,513	7.10
August	274,682	286,861	(12,179)	-4.25
September	250,241	251,947	(1,706)	-0.68
October	211,675	202,917	8,757	4.32
November	181,965	217,690	(35,724)	-16.41
December	159,994	118,371	41,622	35.16
Total	\$2,598,700	\$2,544,727	\$53,973	2.12%

State Lodging Tax Revenue — 1992 to 2001

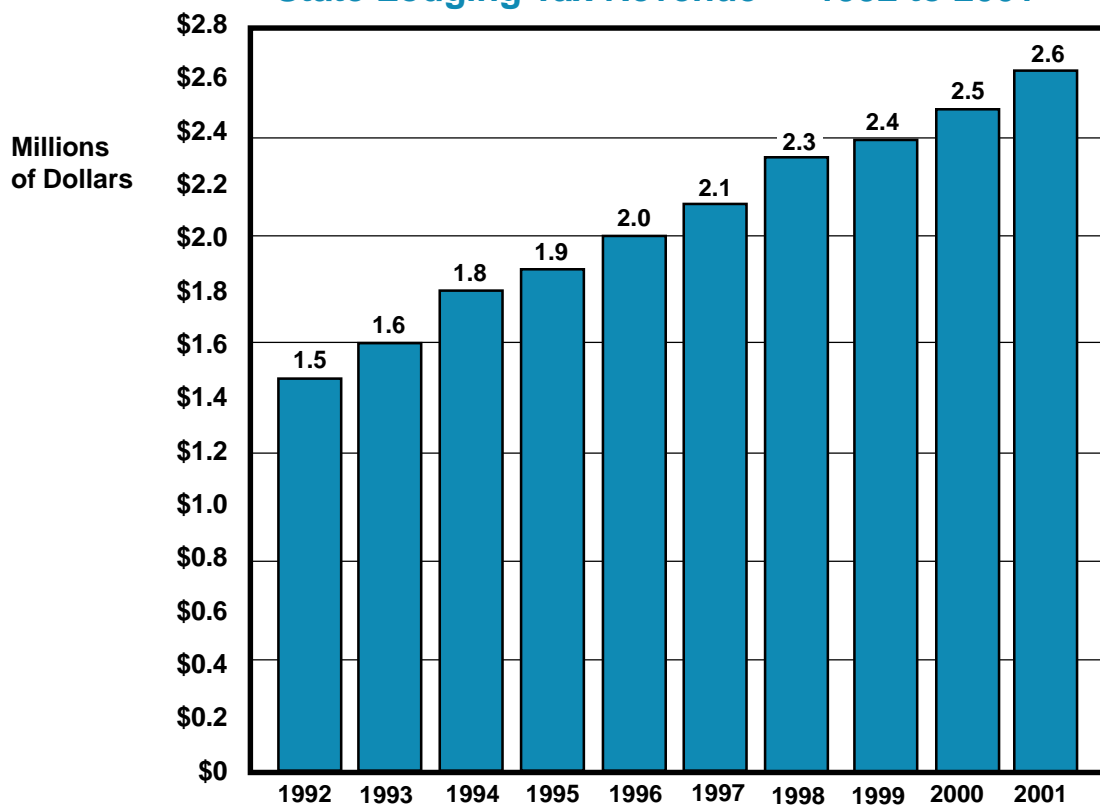


TABLE 18 — LODGING TAX RETURNED TO COUNTIES IN 2001

COUNTY	TOTAL LODGING TAX RETURNED 2001	2000	NET CHANGE	PERCENT CHANGE
Adams	\$70,331	\$73,100	(\$2,768)	-3.79%
Box Butte	33,812	34,857	(1,045)	-3.00
Brown	12,792	11,977	815	6.81
Buffalo	316,773	288,040	28,734	9.98
Cass	49,355	47,427	1,927	4.06
Chase	7,802	5,553	2,249	40.50
Cherry	55,339	51,602	3,736	7.24
Cheyenne	94,738	82,787	11,951	14.44
Colfax	3,307	4,427	(1,120)	-25.30
Custer	17,329	15,638	1,691	10.82
Dakota	68,110	65,432	2,677	4.09
Dawes	50,160	47,170	2,990	6.34
Dawson	66,335	65,690	645	0.98
Deuel	7,617	7,489	128	1.70
Dodge	59,715	52,068	7,647	14.69
Douglas	3,541,020	3,400,232	140,788	4.14
Fillmore	3,505	3,765	(260)	-6.92
Frontier	2,134	670	1,464	218.58
Gage	35,273	40,883	(5,610)	-13.72
Garfield	4,974	4,826	148	3.07
Hall	216,579	208,723	7,856	3.76
Hamilton	9,391	9,813	(422)	-4.30
Harlan	6,054	5,735	319	5.56
Holt	22,549	19,605	2,944	15.02
Howard	2,617	2,617		
Jefferson	6,178	7,477	(1,300)	-17.38
Johnson	7,379	4,917	2,461	50.06
Kearney	9,015	8,786	229	2.61
Keith	118,571	113,371	5,200	4.59
Kimball	20,246	18,147	2,098	11.56
Knox	6,247	5,482	765	13.96
Lancaster	839,522	804,424	35,098	4.36
Lincoln	262,605	254,565	8,040	3.16
Madison	91,588	92,546	(958)	-1.03
Merrick	5,511	4,835	676	13.98
Morrill	4,675	4,826	(151)	-3.12
Nemaha	10,950	12,219	(1,269)	-10.39
Nuckolls	4,852	4,658	194	4.16
Otoe	67,959	60,080	7,879	13.11
Pawnee	1,001	1,157	(156)	-13.45
Phelps	14,975	15,023	(48)	-0.32
Pierce	2,264	1,141	1,123	98.41
Platte	82,793	73,221	9,572	13.07
Red Willow	31,427	35,103	(3,676)	-10.47
Saline	5,920	5,920		
Sarpy	155,770	142,945	12,824	8.97
Saunders	7,032	7,781	(749)	-9.63
Scotts Bluff	102,227	93,030	9,197	9.89
Seward	11,294	12,552	(1,258)	-10.02
Sheridan	7,590	7,344	246	3.35
Sioux	913	843	70	8.34
Thayer	4,446	5,739	(1,293)	-22.54
Valley	3,840	4,049	(209)	-5.15
Washington	16,604	12,153	4,451	36.62
Wayne	11,894	10,618	1,276	12.02
Webster	2,089	2,643	(554)	-20.95
York	99,121	94,141	4,980	5.29
Total	\$6,774,107	\$6,463,327	\$310,780	4.81%

Chronology of County Lodging Tax Rates

County	Effective Date	Rate	County	Effective Date	Rate	County	Effective Date	Rate	County	Effective Date	Rate
Adams	1/1/81	2%				Kimball	8/1/80	2%	Red Willow	4/1/82	1%
Box Butte	10/1/89	2	Fillmore	10/1/95	2		10/1/82	1		7/1/92	2
Brown	1/1/90	2	Frontier	7/1/00	2		7/1/90	2	Saline	1/1/01	1
Buffalo	8/1/80	2	Gage	4/1/86	2	Knox	7/1/89	1	Sarpy	8/1/80	2
Cass	7/1/94	1	Garfield	1/1/88	2	Lancaster	8/1/80	2	Saunders	7/1/99	2
	10/1/97	2	Hall	8/1/80	2	Lincoln	8/1/80	2	Scotts Bluff	1/1/81	2
Chase	7/1/90	2	Hamilton	1/1/95	2	Madison	1/1/82	2	Seward	4/1/89	2
Cherry	7/1/86	2	Harlan	10/1/87	2	Merrick	1/1/93	2	Sheridan	7/1/82	2
Cheyenne	4/1/83	2	Holt	1/1/86	2	Morrill	10/1/82	2	Sioux	10/1/85	2
Colfax	1/1/97	2	Howard	7/1/01	2	Nemaha	10/1/90	2	Thayer	4/1/97	2
Custer	4/1/82	2	Jefferson	1/1/90	1	Nuckolls	4/1/97	2	Valley	4/1/97	2
Dakota	7/1/91	2		7/1/93	2	Otoe	10/1/86	1.5	Washington	4/1/85	2
Dawes	8/1/80	2	Johnson	4/1/97	2		7/1/97	2	Wayne	7/1/99	2
Dawson	10/1/82	2	Kearney	4/1/84	2	Pawnee	7/1/92	2	Webster	7/1/83	2
Deuel	7/1/93	2		7/1/84	0	Phelps	1/1/84	2	York	8/1/80	2
Dodge	1/1/87	2		7/1/96	2	Pierce	7/1/00	2			
Douglas	8/1/80	2	Keith	8/1/80	2	Platte	7/1/82	2			

Motor Vehicle Fuels Tax

Motor vehicle fuels tax is imposed upon the importing, producing, refining, manufacturing, compounding, or blending of motor vehicle fuels in the State of Nebraska for use, distribution, sale, or delivery in this state. Motor vehicle fuels include all products commonly or commercially known as gasoline, gasohol, ethanol, casing head gasoline, natural gasoline, benzine, benzol, hexane, and naphtha with an initial boiling point under 200 degrees Fahrenheit.

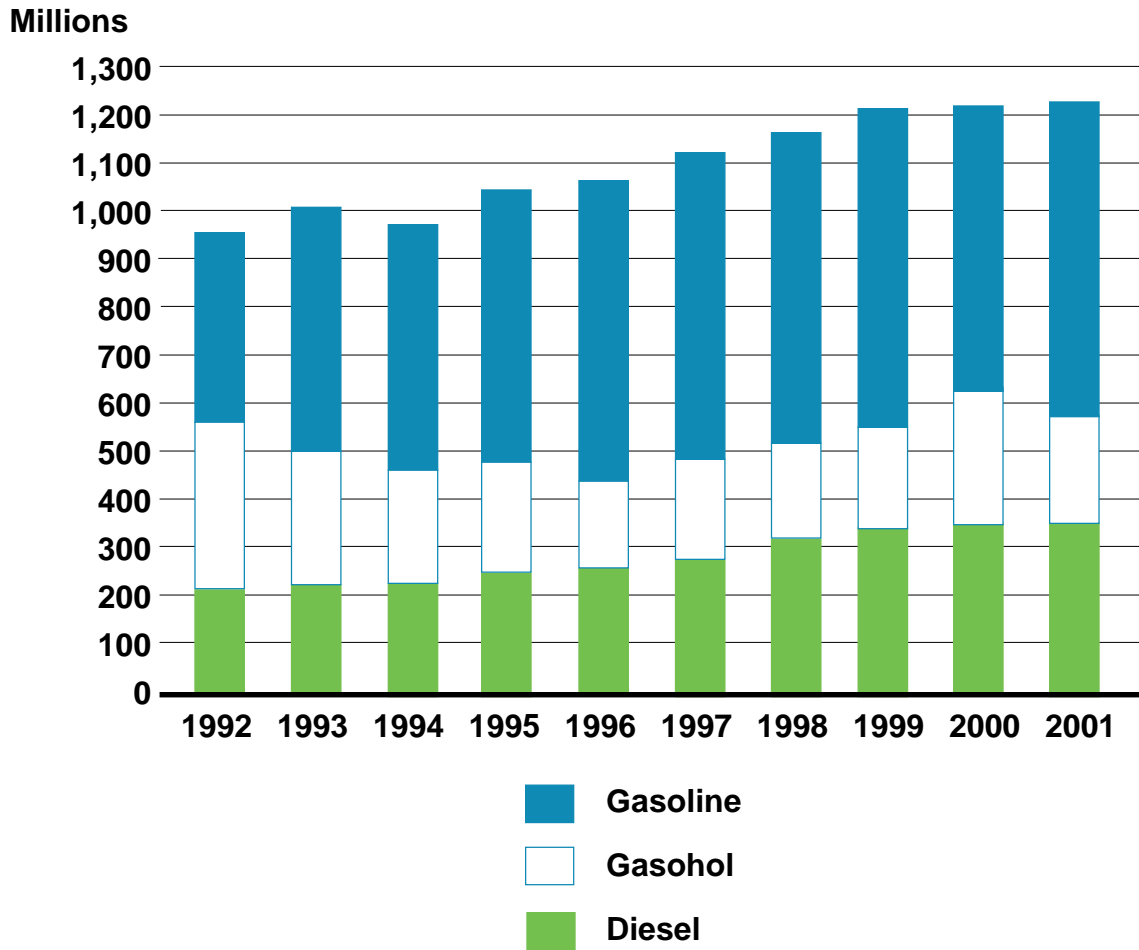
TABLE 19 — GASOLINE NET TAXABLE GALLONS AND NET TAX DUE

MONTH	2001 TAXABLE GALLONS	2000 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2001 TAX DUE	2000 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	45,368,168	42,286,705	7.29%	\$10,547,741	\$9,845,623	7.13%
February	44,351,377	41,807,651	6.08	10,225,728	9,738,233	5.01
March	53,808,284	42,595,382	26.32	12,350,699	9,921,828	24.48
April	50,872,296	45,263,418	12.39	11,746,572	10,564,407	11.19
May	49,744,882	52,764,705	-5.72	11,435,611	12,246,066	-6.62
June	55,409,086	50,259,215	10.25	12,776,183	11,718,684	9.02
July	58,793,786	49,695,999	18.31	13,941,879	12,012,838	16.06
August	60,728,904	53,713,554	13.06	14,408,049	12,675,162	13.67
September	51,635,987	50,144,651	2.97	12,185,788	11,683,312	4.30
October	55,774,548	46,644,446	19.57	13,237,506	10,825,178	22.28
November	54,270,454	46,665,941	16.30	13,079,647	10,798,820	21.12
December	49,743,043	49,378,774	0.74	11,759,744	11,436,281	2.83
Total	630,500,815	571,220,441	10.38%	\$147,695,147	\$133,466,432	10.66%

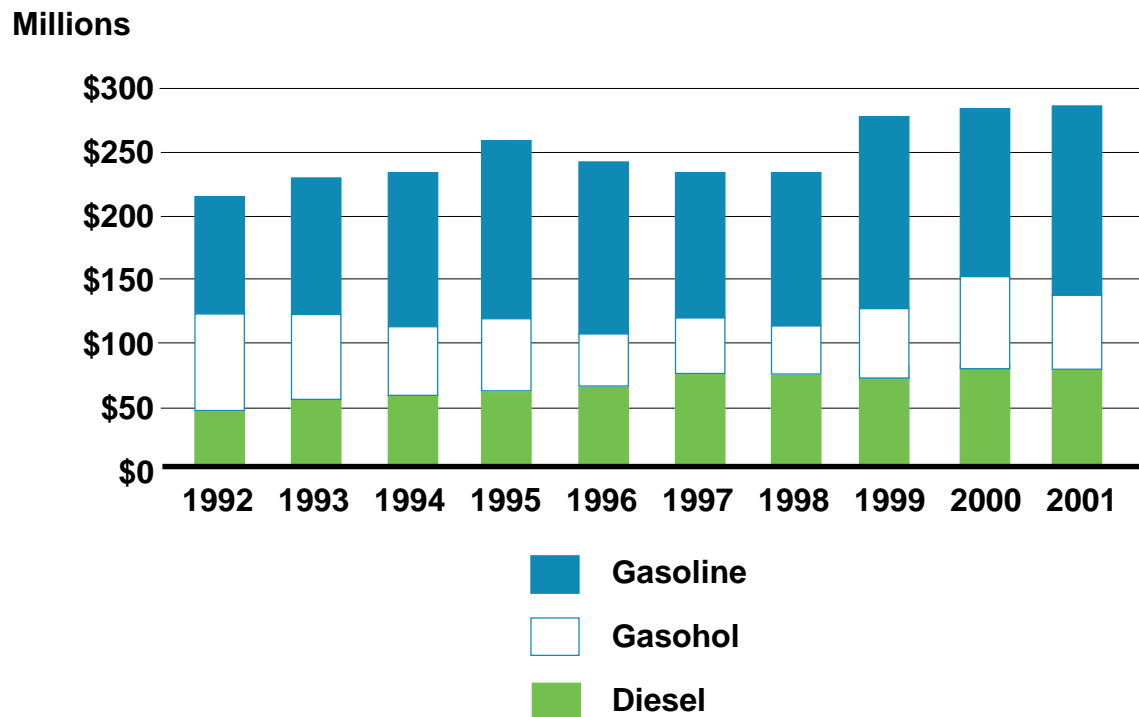
TABLE 20 — GASOHOL NET TAXABLE GALLONS AND NET TAX DUE

MONTH	2001 TAXABLE GALLONS	2000 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2001 TAX DUE	2000 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	16,890,914	21,229,447	-20.44%	\$3,901,219	\$4,849,336	-19.55%
February	15,433,999	23,506,163	-34.34	3,592,823	5,477,756	-34.41
March	17,755,229	24,997,617	-28.97	4,116,900	5,827,105	-29.35
April	21,646,094	23,438,555	-7.65	5,034,245	5,442,270	-7.50
May	22,950,463	25,664,845	-10.58	5,381,464	6,031,645	-10.78
June	22,445,760	26,464,724	-15.19	5,218,441	6,036,898	-13.56
July	20,187,162	28,399,772	-28.92	4,898,498	6,188,432	-20.84
August	20,540,291	27,305,008	-24.77	4,802,683	6,242,990	-23.07
September	19,689,474	25,037,622	-21.36	4,738,917	5,754,467	-17.65
October	19,625,974	25,141,447	-21.94	4,651,016	5,828,942	-20.21
November	18,836,407	24,986,840	-24.61	4,130,415	5,814,749	-28.97
December	23,349,135	23,002,455	1.51	5,533,997	5,381,779	2.83
Total	239,350,902	299,174,495	-20.00%	\$56,000,618	\$68,876,369	-18.69%

Motor Fuels Gallons



Motor Fuels Tax Due



Diesel and Alternative Fuels Tax

The Special Fuels Tax Act was repealed by the ninety-third Legislature with the passage of LB 1160 and was replaced with the Diesel Fuel Tax Act and the Alternative Fuel Tax Act. This legislation became effective on July 1, 1994.

Diesel fuel includes all combustible liquids suitable for use in diesel-powered motor vehicles. It does not include kerosene. Undyed diesel fuel is subject to tax when it is imported into the state. A taxable import occurs when: (1) the fuel is withdrawn from a Nebraska pipeline terminal facility; or (2) the fuel is imported into Nebraska via truck

or rail. Diesel fuel stored at a Nebraska pipeline terminal facility is not subject to the tax.

LB 143, enacted in 1999, changes the manner undyed diesel fuel is taxed. Beginning January 1, 2000, undyed diesel fuel will be taxed in the same manner as gasoline; upon receipt of the fuel as opposed to on the sale of the fuel.

Alternative fuel is defined as propane, compressed natural gas, liquefied petroleum gas, liquefied natural gas, electricity, and any other source of energy used to power a motor vehicle, except motor vehicle fuels and diesel fuel.

TABLE 21 — DIESEL FUEL NET TAXABLE GALLONS AND NET TAX DUE

MONTH	2001 TAXABLE GALLONS	2000 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2001 TAX DUE	2000 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	26,108,212	24,815,240	5.21%	\$6,209,469	\$5,900,599	5.23%
February	24,686,460	24,282,554	1.66	5,870,837	5,773,305	1.69
March	28,288,503	27,573,721	2.59	6,728,258	6,556,785	2.62
April	28,897,167	28,075,844	2.93	6,872,731	6,676,465	2.94
May	29,819,821	29,476,410	1.17	7,093,867	7,009,475	1.20
June	30,356,302	30,880,632	-1.70	7,221,263	7,344,765	-1.68
July	30,239,147	27,408,923	10.33	7,373,968	6,517,890	13.13
August	30,830,973	30,824,483	0.02	7,621,124	7,304,444	4.34
September	30,441,740	30,204,158	0.79	7,422,942	7,182,727	3.34
October	34,710,944	32,846,293	5.68	8,465,719	7,850,275	7.84
November	30,470,450	29,804,788	2.23	7,430,513	7,088,340	4.83
December	26,393,076	27,200,300	-2.97	6,434,854	6,468,821	-0.53
Total	351,242,795	343,393,346	2.29%	\$84,745,545	\$81,673,891	3.76%

Aircraft Fuels Tax

Aircraft fuels tax is imposed upon the importing, producing, refining, manufacturing, compounding, or blending of aircraft fuels in Nebraska for use, distribution, sale or delivery in this state. Aircraft fuels include aircraft gasoline, jet fuel, or any other fuel used exclusively for propelling aircraft.

The tax rate for aviation gasoline is five cents per gallon and the tax rate for aviation jet fuel is three cents per gallon. Revenue from the aircraft fuels tax is credited to the Department of Aeronautics Cash Fund.

TABLE 22 — AIRCRAFT FUEL NET TAXABLE GALLONS AND NET TAX DUE

MONTH	2001 TAXABLE GALLONS	2000 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2001 TAX DUE	2000 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	4,474,258	4,458,487	0.35%	\$132,536	\$131,418	0.85%
February	3,997,089	4,418,422	-9.54	119,559	131,195	-8.87
March	4,644,528	4,974,813	-6.64	138,052	148,845	-7.25
April	4,372,943	4,433,043	-1.36	132,636	132,335	0.23
May	4,700,895	4,995,128	-5.89	141,343	151,727	-6.84
June	4,402,977	5,021,662	-12.32	132,926	151,478	-12.25
July	4,844,775	5,144,378	-5.82	148,237	159,439	-7.03
August	5,084,706	4,574,101	11.16	155,512	137,686	12.95
September	3,505,733	4,531,978	-22.64	105,052	150,128	-30.03
October	4,310,429	5,027,834	-14.27	128,610	149,857	-14.18
November	3,573,325	4,592,670	-22.20	107,868	140,084	-23.00
December	4,314,096	4,506,161	-4.26	128,646	133,011	-3.28
Total	52,225,754	56,678,677	-7.86%	\$1,570,977	\$1,717,203	-8.52%

Compressed Fuels Tax

The Compressed Fuel Act defines compressed fuels as compressed natural gas, liquefied petroleum gas, liquefied natural gas, butane, and any other type of compressed gas or compressed liquid gas suitable for fueling a motor vehicle, except motor vehicle or diesel fuels.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate set by the State Tax Board. All

excise taxes are credited to the Highway Trust Fund. The balance is then allocated as applicable between the Highway Restoration and Improvement Bond Fund and the Highway Cash Fund.

Retailers receive a commission of two percent upon the first \$5,000 dollars collected and one-half percent upon amounts in excess of \$5,000 to offset collection costs.

TABLE 23 — COMPRESSED FUELS NET TAXABLE GALLONS AND NET TAX DUE

MONTH	2001 TAXABLE GALLONS	2000 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2001 TAX DUE	2000 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	122,336	110,010	11.20%	\$28,892	\$25,949	11.34%
February	104,016	117,452	-11.44	24,521	27,734	-11.59
March	248,693	241,055	3.17	58,589	56,731	3.28
April	125,304	98,370	27.38	29,616	23,189	27.72
May	96,061	124,607	-22.91	22,675	29,452	-23.01
June	180,530	234,544	-23.03	42,314	55,195	-23.34
July	99,262	98,752	0.52	24,014	23,280	3.15
August	97,046	115,897	-16.27	23,448	27,372	-14.34
September	181,306	238,713	-24.05	43,709	56,215	-22.25
October	122,764	111,428	10.17	29,740	28,036	6.08
November	103,529	84,220	22.93	25,084	19,865	26.27
December	190,460	256,870	-25.85	46,661	60,516	-22.89
Total	1,671,307	1,831,918	-4.01%	\$399,263	\$433,534	-3.30%

Petroleum Release Remedial Action Fee

The petroleum release remedial action fee is imposed upon the importer, refiner, or distributor who first sells, offers for sale, or uses petroleum in Nebraska. The fee is nine-tenths of one cent (.009) per gallon on motor vehicle fuels

such as gasoline and gasohol and three-tenths of one cent (.003) on all other petroleum products.

Revenue from the fee is placed in the Petroleum Release Remedial Action Cash Fund.

TABLE 24 — PETROLEUM RELEASE REMEDIAL ACTION FEE

MONTH	MOTOR VEHICLE FUELS	OTHER PETROLEUM PRODUCTS	2001 TOTAL GALLONS	2000 TOTAL GALLONS	2001 TOTAL FEE
January	64,358,255	78,581,377	142,939,632	129,601,378	\$814,981
February	59,874,583	73,038,720	132,913,303	132,644,074	757,991
March	69,036,251	83,681,733	152,717,984	132,522,669	872,380
April	70,830,634	85,723,516	156,554,150	136,198,860	894,661
May	71,305,911	98,829,200	170,135,111	167,323,946	968,241
June	73,182,630	91,040,866	164,223,496	170,977,781	931,771
July	76,639,152	99,563,554	176,202,706	167,347,882	988,448
August	71,982,544	98,662,938	170,645,482	180,984,582	943,829
September	70,686,236	86,880,164	157,566,400	151,424,100	896,821
October	75,126,007	96,397,925	171,523,932	160,210,980	965,329
November	71,502,226	83,991,751	155,493,977	148,357,116	895,504
December	71,207,873	80,552,245	151,760,118	141,262,725	882,535
Total	845,732,302	1,056,943,989	1,902,676,291	1,818,856,093	\$10,812,491

Motor Fuels Tax Rates

For 2001 the motor fuels tax rates are as follows: January 1 through June 30, 23.9 cents; July 1 through December 31, 24.5 cents.

Per LB 1161 enacted in the 1998 Legislative Session, motor fuels tax rates will be set semiannually.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate which is set semiannually. The variable portion of the rate is determined by multiplying the average statewide cost of motor fuels purchased by the State of Nebraska by the variable excise tax percent rate which is set by the State Tax Board.

The semiannual motor fuels tax rate applies to the motor

vehicle fuels, diesel fuel, and interstate motor carrier's tax programs.

Two cents of the fixed portion of the motor fuels tax rate is credited to the Highway Allocation Fund. The remaining 10.5 cents of the fixed portion is credited to the Highway Trust Fund. Revenue generated by the variable portion of the tax rate is credited to the Highway Cash Fund. Motor fuels tax revenue credited to the Highway trust Fund is combined with other sources of highway user revenue and distributed to the Highway Cash Fund (53 1/3 percent) and the Highway Allocation Fund (46 2/3 percent). Highway Allocation Fund revenue is distributed 50 percent to cities and fifty percent to counties.

Chronology of Motor Fuels Tax Rates

Effective Date	Aircraft Fuel		Petroleum Release Fee		Gasohol ¢/Gallon	Motor Fuel & Diesel Fuel ¢/Gallon	Variable Excise Tax Percent	Excise Tax ¢/Gallon	Total Tax	
	Gas ¢/Gal.	Jet ¢/Gal.	M.V. Fuels ¢/Gallon	Other Prod. ¢/Gallon					Gasohol ¢/Gallon	M.F. & D.F. ¢/Gallon
Jan. 1, 1989	5	3	—	—	9.5	12.5	10.4	5.7	15.2	18.2
April 1, 1989	5	3	—	—	9.5	12.5	10.4	6.0	15.5	18.5
July 1, 1989	5	3	—	—	9.5	12.5	12.9	9.8	19.3	22.3
Oct. 1, 1989	5	3	0.003	0.001	9.5	12.5	14.2	9.5	19.0	22.0
Dec. 1, 1989	5	3	0.003	0.001	9.5	12.5	14.2	9.5	19.0	22.0
April 1, 1990	5	3	0.003	0.001	9.5	12.5	14.2	10.3	19.8	22.8
July 1, 1990	5	3	0.003	0.001	9.5	12.5	13.8	9.4	18.9	21.9
July 10, 1990	5	3	0.003	0.001	10.5	12.5	13.8	9.4	19.9	21.9
Oct. 1, 1990	5	3	0.003	0.001	10.5	12.5	13.8	8.9	19.4	21.4
Jan. 1, 1991	5	3	0.003	0.001	10.5	12.5	13.8	14.0	24.5	26.5
April 1, 1991	5	3	0.003	0.001	10.5	12.5	13.8	11.4	21.9	23.9
July 1, 1991	5	3	0.003	0.001	10.5	12.5	15.4	11.2	21.7	23.7
Oct. 1, 1991	5	3	0.003	0.001	10.5	12.5	15.4	10.9	21.4	23.4
Jan. 1, 1992	5	3	0.003	0.001	10.5	12.5	15.4	11.3	21.8	23.8
April 1, 1992	5	3	0.003	0.001	10.5	12.5	15.4	9.2	19.7	21.7
July 1, 1992	5	3	0.003	0.001	10.5	12.5	16.4	11.1	21.6	23.6
Oct. 1, 1992	5	3	0.006	0.002	10.5	12.5	16.4	11.5	22.0	24.0
Jan. 1, 1993	5	3	0.006	0.002	12.5	12.5	16.4	12.1	24.6	24.6
April 1, 1993	5	3	0.006	0.002	12.5	12.5	16.4	10.2	22.7	22.7
July 1, 1993	5	3	0.006	0.002	12.5	12.5	15.6	11.8	24.3	24.3
Oct. 1, 1993	5	3	0.006	0.002	12.5	12.5	17.6	11.3	23.8	23.8
Jan. 1, 1994	5	3	0.006	0.002	12.5	12.5	17.6	13.5	26.0	26.0
April 1, 1994	5	3	0.006	0.002	12.5	12.5	17.6	10.9	23.4	23.4
July 1, 1994	5	3	0.006	0.002	12.5	12.5	17.2	11.4	23.9	23.9
Oct. 1, 1994	5	3	0.006	0.002	12.5	12.5	17.2	12.3	24.8	24.8
Jan. 1, 1995	5	3	0.006	0.002	12.5	12.5	17.2	11.7	24.2	24.2
April 1, 1995	5	3	0.006	0.002	12.5	12.5	17.2	11.5	24.0	24.0
June 1, 1995	5	3	0.006	0.002	12.5	12.5	18.7	13.2	25.7	25.7
Oct. 1, 1995	5	3	0.006	0.002	12.5	12.5	18.7	12.3	24.8	24.8
Jan. 1, 1996	5	3	0.006	0.002	12.5	12.5	18.7	12.6	25.1	25.1
April 1, 1996	5	3	0.006	0.002	12.5	12.5	18.7	13.2	25.7	25.7
July 1, 1996	5	3	0.006	0.002	12.5	12.5	16.6	13.9	26.4	26.4
Oct. 1, 1996	5	3	0.006	0.002	12.5	12.5	16.6	12.8	25.3	25.3
Jan. 1, 1997	5	3			12.5	12.5	14.5	12.8	25.3	25.3
April 1, 1997	5	3			12.5	12.5	14.5	12.4	24.9	24.9
July 1, 1997	5	3			12.5	12.5	16.2	12.3	24.8	24.8
Oct. 1, 1997	5	3			12.5	12.5	16.2	12.0	24.5	24.5
Jan. 1, 1998	5	3			12.5	12.5	16.2	12.1	24.6	24.6
April 1, 1998	5	3			12.5	12.5	16.2	10.3	22.8	22.8
July 1, 1998	5	3			12.5	12.5	18.3	11.0	23.5	23.5
Jan. 1, 1999	5	3			12.5	12.5	18.3	10.3	22.8	22.8
July 1, 1999	5	3			12.5	12.5	18.6	11.6	24.1	24.1
Jan. 1, 2000	5	3			12.5	12.5	15.2	11.4	23.9	23.9
July 1, 2000	5	3			12.5	12.5	15.2	11.4	23.9	23.9
Jan. 1, 2001	5	3			12.5	12.5	15.2	11.4	23.9	23.9
July 1, 2001	5	3			12.5	12.5	11.5	12.0	24.5	24.5

Homestead Exemption

The homestead exemption program was created by the Legislature to provide property tax relief to elderly and disabled homeowners on a limited income. The specific requirements have been modified since the creation in 1969, but the main criteria is to provide local property tax relief to qualifying elderly and disabled individuals who own and live in the home for which an exemption application is made. The exemption applies to all or part of the local property taxes levied against the home with the state reimbursing local governments from general fund

revenues for the taxes exempted under the program.

For more detailed information or answers to questions about the Nebraska homestead exemption, please contact the local county assessor's office or the Nebraska Department of Revenue.

The following tables, Table 1 through Table 6, are the summarization of the Nebraska Schedule I - Income Statement forms of the applicants for homestead exemption filed during the year 2001.

Statistical Tables

QUALIFIED OWNER OCCUPANT OVER 65 YEARS OLD

Table 1 - Who FILED a 2000 Federal Income Tax Return, and

Table 2 - Who DID NOT FILE a 2000 Federal Income Tax Return

Table 1 presents the household income components and medical and dental expenses for applicants who filed a 2000 Federal Income Tax Return and Table 2 the household income components and medical and dental expenses for applicants who did not file a 2000 Federal Income Tax Return under the qualification group of Over Age 65. The statistics are grouped by the sliding income scale of 100, 85, 70, 55, 40, and 25 percentage of relief and by filing status.

DISABLED INDIVIDUALS, DISABLED VETERANS AND HOMES CONTRIBUTED TO BY VETERANS AFFAIRS

Table 3 - Who FILED a 2000 Federal Income Tax Return, and

Table 4 - Who DID NOT FILE a 2000 Federal Income Tax Return

Table 3 and Table 4 provide the household income components and medical and dental expenses for applicants who filed and who did not file a 2000 Federal Income Tax Return, respectively for the following exemption groups: (1) veterans disabled by a non service-related accident or illness, (2) disabled individuals, (3) veterans with a 100 percent service-related disability, and (4) homes contributed to by the Department of Veterans Affairs. The statistics are grouped by single and married filing status.

2000 HOMESTEAD EXEMPTION PROGRAM BY COUNTIES

Table 5 - Who FILED a 2000 Federal Income Tax Return, and

Table 6 - Who DID NOT FILE a 2000 Federal Income Tax Return

Table 5 and Table 6 includes all groups of exemptions and list the components of household income and medical and dental expenses by counties for applicants who filed a Federal Income Tax Return and for applicants who did not file a Federal Income Tax Return, respectively.

**TABLE 1 — QUALIFIED OWNER OCCUPANT OVER 65 YEARS OLD
Statewide Applicants Who FILED a 2000 Federal Income Tax Return**

Exemption	Number Approved	Total Income	Actual Value	Calculated Exemption Value	Number of Filers	Federal Adjusted Gross Income ¹	Social Security Income Number	Amount	Tier I Railroad Income Number	Amount
100%										
Single	22,817	\$286,278,828	\$1,077,824,439	\$948,137,743	7,480	\$60,688,662	7,253	\$63,103,074	218	\$1,988,246
Married	13,013	217,649,401	657,842,611	540,952,971	5,944	52,863,449	5,809	74,549,402	115	1,221,419
85%										
Single	861	17,442,219	51,549,099	36,440,084	734	9,093,013	709	6,938,391	27	267,167
Married	1,033	24,554,234	63,367,444	42,847,555	705	9,799,502	684	9,545,121	24	300,846
70%										
Single	698	14,876,427	42,231,917	24,867,522	626	8,192,365	601	6,101,098	26	272,316
Married	873	21,848,945	55,627,773	30,495,246	649	9,717,678	628	9,069,598	20	242,636
55%										
Single	541	12,078,233	33,810,034	15,590,285	501	7,087,445	481	4,798,849	20	219,460
Married	780	20,497,828	48,400,210	21,322,139	635	10,220,901	611	8,782,709	20	278,878
40%										
Single	554	12,924,385	34,578,318	11,501,892	517	7,560,036	503	5,166,137	24	183,355
Married	689	18,949,997	43,920,577	13,586,881	595	9,905,750	578	8,699,950	16	202,462
25%										
Single	408	9,956,467	26,292,582	5,490,976	393	6,255,897	379	3,915,267	12	112,850
Married	557	15,990,860	38,153,561	7,357,966	485	8,630,262	462	6,995,976	23	315,562
All Approved Applications										
Single	25,879	353,556,559	1,266,286,389	1,042,028,502	10,251	98,877,418	9,926	90,022,816	327	3,043,394
Married	16,945	319,491,265	907,312,176	656,562,758	9,013	101,137,542	8,772	117,642,756	218	2,561,803

¹ Only positive income is used in the compilation.

Exemption	Nebraska Adjustment		Income from Nebraska Obligations		Medical/Dental Expense		Medical/Dental Deduction		Household Income	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
100%										
Single	115	\$1,976,753	45	\$51,150	3,755	\$16,694,037	3,601	\$13,933,568	7,493	\$111,274,360
Married	143	2,543,717	24	42,660	3,740	29,286,755	3,697	25,681,209	5,959	100,566,242
85%										
Single	16	28,764	6	10,709	643	2,065,685	602	1,485,746	734	14,852,298
Married	11	86,427	7	5,034	658	3,764,441	645	3,024,441	705	16,670,534
70%										
Single	12	30,822	4	2,916	541	1,757,775	507	1,256,794	626	13,339,480
Married	9	78,810	4	4,047	598	3,620,836	589	2,910,971	649	16,173,759
55%										
Single	8	6,221	6	2,873	432	1,339,829	409	927,373	501	11,187,474
Married	5	42,174	3	809	596	3,464,356	588	2,733,580	635	16,574,386
40%										
Single	11	43,584	7	9,637	443	1,355,084	404	918,875	517	12,039,623
Married	19	170,106	5	19,290	555	3,305,030	544	2,594,667	595	16,331,824
25%										
Single	12	31,848	14	21,334	340	1,110,669	321	755,792	393	9,581,403
Married	4	18,839	3	1,949	453	2,671,803	443	2,072,345	485	13,890,243
All Approved Applications										
Single	174	2,117,992	82	98,619	6,154	24,323,079	5,844	19,278,148	10,264	172,274,638
Married	191	2,940,073	46	73,789	6,600	46,113,221	6,506	39,017,213	9,028	180,206,988

TABLE 2 — QUALIFIED OWNER OCCUPANT OVER 65 YEARS OLD
Statewide Applicants Who DID NOT FILE a 2000 Federal Income Tax Return

Exemption	Wages & Salaries		Social Security Income		Tier I Railroad Income		Pensions and Annuities		Taxable Pensions & Annuities	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
100%										
Single	987	\$3,023,040	14,901	\$138,953,624	738	\$5,822,560	2,496	\$7,442,962	4,226	\$11,339,118
Married	888	3,280,363	7,093	102,167,090	225	2,322,519	1,619	6,377,985	2,577	9,395,382
85%										
Single	25	150,993	121	1,606,890	13	126,480	34	163,677	68	333,694
Married	71	387,582	330	5,693,724	16	224,070	138	770,176	215	1,252,914
70%										
Single	7	81,248	73	904,500	3	19,388	24	117,300	42	236,555
Married	41	187,689	224	3,935,576	15	176,915	104	665,238	159	1,000,543
55%										
Single	5	50,469	39	529,718	*	*	14	87,682	21	122,898
Married	27	213,407	149	2,609,798	10	158,767	76	547,446	101	636,758
40%										
Single	11	155,878	39	476,969	*	*	9	64,426	16	136,417
Married	22	141,026	94	1,742,680	8	101,590	51	374,739	70	478,816
25%										
Single	4	34,340	17	198,522	0	0	3	13,002	12	69,286
Married	14	132,983	74	1,355,579	4	70,104	36	216,137	51	307,665
All Approved Applications										
Single	1,039	3,495,968	15,190	142,670,223	758	6,026,750	2,580	7,889,049	4,385	12,237,968
Married	1,063	4,343,050	7,964	117,504,447	278	3,053,965	2,024	8,951,721	3,173	13,072,078

Exemption	IRA Distributions		Taxable IRA Distributions		Tax Exempt Interest		Taxable Interest		Other Income	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
100%										
Single	780	\$1,685,108	1,117	\$2,307,069	655	\$1,192,906	8,164	\$16,833,487	1,224	\$3,326,696
Married	765	2,052,108	1,075	2,780,322	318	712,122	4,132	9,648,680	730	2,381,536
85%										
Single	22	64,792	26	72,198	4	1,905	95	351,331	21	77,608
Married	91	353,048	121	449,032	22	58,157	250	811,615	38	112,690
70%										
Single	14	60,163	19	82,162	9	9,476	49	229,197	9	46,147
Married	64	257,833	93	357,792	21	84,787	175	568,471	34	98,784
55%										
Single	7	33,552	8	34,021	0	0	26	131,300	3	25,749
Married	43	150,325	54	208,777	9	33,108	111	390,643	24	88,040
40%										
Single	5	21,746	6	22,375	*	*	21	85,542	5	20,666
Married	24	105,025	31	127,757	3	8,184	74	246,986	13	34,963
25%										
Single	*	*	*	*	3	13,885	8	46,133	*	*
Married	24	121,235	34	153,440	*	*	59	237,679	11	21,542
All Approved Applications										
Single	830	1,879,348	1,178	2,531,812	673	1,241,288	8,363	17,676,990	1,264	3,511,964
Married	1,011	3,039,574	1,408	4,077,120	375	899,251	4,801	11,904,074	850	2,737,555

* Suppressed to avoid disclosure of confidential information

TABLE 2 — STATEWIDE APPLICANTS WHO DID NOT FILE A 2000 FEDERAL INCOME TAX RETURN (cont.)

Exemption	Medical & Dental Expenses		Medical & Dental Deductions		Household Income	
	Number	Amount	Number	Amount	Number	Amount
100%						
Single	3,626	\$10,137,015	3,294	\$8,148,005	15,332	\$175,004,468
Married	3,380	18,678,735	3,303	15,773,714	7,209	117,142,300
85%						
Single	93	208,867	83	131,098	128	2,589,921
Married	301	1,429,328	297	1,105,847	339	7,883,701
70%						
Single	52	114,193	43	71,726	74	1,536,947
Married	212	966,887	204	730,319	229	5,675,186
55%						
Single	22	54,703	20	34,005	40	890,761
Married	131	563,623	123	415,784	154	3,923,441
40%						
Single	30	90,759	26	63,800	40	884,763
Married	85	365,634	81	263,412	97	2,618,173
25%						
Single	6	21,682	6	16,187	17	375,063
Married	63	257,722	61	181,247	76	2,100,616
All Approved Applications						
Single	3,829	10,627,219	3,472	8,464,821	15,631	181,281,923
Married	4,172	22,261,929	4,069	18,470,323	8,104	139,343,417

**TABLE 3 — DISABLED INDIVIDUALS, VETERANS, AND HOMES CONTRIBUTED
BY THE DEPARTMENT OF VETERAN AFFAIRS
Statewide Applicants Who FILED a 2000 Federal Income Tax Return**

	Number Approved	Total Income	Actual Value	Calculated Exemption Value	Number of Filers	Federal Adjusted Gross Income ¹	Social Security Income Number	Amount	Tier I Railroad Income Number	Amount
Veterans Disabled by a Non-Service- Related Accident or Illness										
Single	195	\$1,887,681	\$8,448,349	\$8,218,447	67	\$717,751	41	\$385,000	5	\$47,683
Married	814	14,939,674	50,394,036	46,428,415	472	6,651,283	331	4,557,987	15	185,427
Disabled Individuals										
Single	889	7,195,325	47,037,285	45,593,844	313	3,301,078	148	1,429,961	5	40,726
Married	1,042	16,487,717	61,722,666	57,920,934	698	10,434,499	288	3,816,616	19	243,564
Veterans with a 100% Service-Related Disability										
Single	557	6,463,099	36,837,721	35,650,585	252	2,951,956	165	1,348,937	*	*
Married	466	6,830,630	31,733,817	30,091,617	251	3,466,239	118	1,488,288	*	*
Homes Contributed to by the Department of Veteran Affairs										
	110	17,135	14,509,467	14,509,467	NA	NA	NA	NA	NA	NA
	Nebraska Adjustment Number Amount		Income from Nebraska Obligations Number Amount		Medical/Dental Expense Number Amount		Medical/Dental Deductions Number Amount		Household Income Number Amount	
Veterans Disabled by a Non-Service- Related Accident or Illness										
Single	*	*	NA	NA	34	\$119,867	29	\$92,988	67	\$1,046,663
Married	5	\$211,669	NA	NA	328	2,128,390	322	1,766,011	473	9,614,788
Disabled Individuals										
Single	3	55,217	*	*	168	734,144	161	610,974	314	4,174,757
Married	9	165,570	5	\$9,196	408	2,636,774	397	2,236,749	698	12,326,834
Veterans with a 100% Service-Related Disability										
Single	6	31,600	3	1,431	109	438,492	95	348,007	252	4,028,449
Married	8	172,094	*	*	112	548,257	101	440,642	251	4,473,320
Homes Contributed to by the Department of Veteran Affairs										
	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

¹ Only positive income is used in the compilation.

* Suppressed to avoid disclosure of confidential information

**TABLE 4 — DISABLED INDIVIDUALS, VETERANS, AND HOMES CONTRIBUTED
BY THE DEPARTMENT OF VETERAN AFFAIRS
Statewide Applicants Who DID NOT FILE a 2000 Federal Income Tax Return**

	Wages & Salaries		Social Security Income		Tier I Railroad Income		Pensions & Annuities		Taxable Pensions & Annuities	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Veterans Disabled by a Non-Service- Related Accident or Illness										
Single	8	\$73,084	58	\$591,891	4	\$40,232	14	\$57,680	26	\$118,902
Married	39	178,268	293	4,397,772	13	125,101	90	446,159	141	683,355
Disabled Individuals										
Single	38	199,391	248	2,249,154	11	119,299	33	169,143	62	262,995
Married	53	269,108	223	3,342,771	6	63,634	65	334,370	104	494,956
Veterans with a 100% Service-Related Disability										
Single	16	74,945	205	1,695,433	*	*	34	235,828	68	327,390
Married	22	120,436	141	1,845,608	3	25,094	28	137,041	45	224,178
Homes Contributed to by the Department of Veteran Affairs										
	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

	IRA Distribution		Taxable IRA Distribution		Tax Exempt Interest		Taxable Interest		Other Income	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Veterans Disabled by a Non-Service- Related Accident or Illness										
Single	0	\$0	*	*	*	*	21	\$18,308	7	\$10,692
Married	41	119,808	50	\$154,192	8	\$24,248	149	326,077	25	72,639
Disabled Individuals										
Single	13	46,297	14	41,498	8	5,866	87	189,136	27	111,188
Married	22	84,006	28	103,138	9	37,656	117	278,969	31	107,477
Veterans with a 100% Service-Related Disability										
Single	8	28,379	9	22,643	10	25,390	136	332,434	16	45,153
Married	10	35,711	13	53,451	6	19,485	86	229,133	14	23,836
Homes Contributed to by the Department of Veteran Affairs										
	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

	Medical & Dental Expenses		Medical & Dental Deductions		Household Income ¹	
	Number	Amount	Number	Amount	Number	Amount
Veterans Disabled by a Non-Service- Related Accident or Illness						
Single	17	\$25,476	13	\$17,879	85	\$841,016
Married	158	776,999	151	634,354	308	5,324,886
Disabled Individuals						
Single	88	216,785	78	177,788	335	3,020,568
Married	124	670,706	122	563,452	279	4,160,882
Veterans with a 100% Service-Related Disability						
Single	49	121,642	44	95,446	235	2,434,650
Married	54	242,849	50	199,406	170	2,357,310
Homes Contributed to by the Department of Veteran Affairs						
	NA	NA	NA	NA	NA	NA

¹ Only positive income is used in the compilation.

* Suppressed to avoid disclosure of confidential information

TABLE 5 — HOMESTEAD EXEMPTION PROGRAM BY COUNTIES
Applicants Who FILED a 2000 Federal Income Tax Return

County	Number Approved	Total Income	Actual Value	Exemption Value	Number of Filers	Federal Adjusted Gross Income ¹	Social Security Income Number	Amount	Tier I Railroad Income Number	Amount
ADAMS	883	\$14,232,303	\$49,293,758	\$38,278,852	362	\$4,156,686	331	\$3,986,325	*	*
ANTELOPE	439	6,280,151	14,331,791	10,979,372	227	2,163,552	217	2,305,498	*	*
ARTHUR	13	189,152	349,250	336,455	12	84,859	11	114,884	0	\$0
BANNER	21	324,479	797,465	576,599	15	162,386	13	129,455	0	*
BLAINE	21	253,677	463,840	343,934	13	103,786	13	127,461	0	0
BOONE	327	4,436,592	11,117,680	8,751,085	170	1,535,246	168	1,709,026	0	0
BOX BUTTE	392	5,940,063	17,513,284	12,850,208	186	1,913,377	156	1,809,808	22	245,079
BOYD	187	2,662,476	3,440,680	3,210,341	94	987,863	91	817,332	*	*
BROWN	232	3,359,707	7,075,125	5,781,497	118	1,116,441	113	1,195,094	*	*
BUFFALO	896	13,890,732	47,124,260	38,369,428	418	4,372,695	398	4,569,333	*	*
BURT	408	6,326,313	16,887,636	11,825,573	202	2,260,108	198	2,388,481	0	0
BUTLER	311	4,514,561	11,841,580	8,798,380	149	1,649,831	143	1,442,515	*	*
CASS	571	9,245,403	36,161,553	27,844,276	257	2,788,182	237	2,751,170	*	*
CEDAR	507	7,537,003	18,070,641	13,857,869	280	3,021,806	274	2,762,352	*	*
CHASE	185	2,714,671	7,395,501	5,389,899	90	835,506	87	1,028,014	*	*
CHERRY	239	3,371,931	9,108,461	6,699,814	108	1,144,717	100	1,021,133	0	0
CHEYENNE	344	5,189,830	13,804,557	10,548,831	155	1,550,863	147	1,568,015	*	*
CLAY	272	4,262,496	9,058,152	6,918,164	130	1,306,979	124	1,423,754	*	*
COLFAX	450	6,810,359	21,485,320	14,040,000	238	2,554,341	231	2,418,851	*	*
CUMING	442	6,917,440	19,429,755	13,578,428	265	2,677,875	260	2,839,499	0	0
CUSTER	587	8,463,230	16,497,161	13,763,870	289	2,844,998	283	3,020,799	*	*
DAKOTA	464	6,908,108	24,388,331	17,219,970	174	1,740,748	166	1,946,347	*	*
DAWES	369	5,641,766	13,047,145	9,884,522	187	1,970,468	171	1,846,220	*	*
DAWSON	683	10,667,712	33,601,305	23,046,016	294	2,927,749	280	3,235,692	*	*
DEUEL	104	1,609,166	3,126,452	2,712,432	47	408,337	46	556,099	*	*
DIXON	319	4,805,552	11,203,550	8,652,017	164	1,763,015	157	1,591,614	*	*
DODGE	1,221	19,978,650	77,904,390	56,850,644	540	5,768,768	503	5,958,569	*	*
DOUGLAS	8,997	142,001,959	552,476,196	461,512,140	3,427	38,775,371	3,088	34,877,485	162	1,538,334
DUNDY	101	1,460,224	2,147,937	1,837,201	44	414,992	42	424,291	0	0
FILLMORE	275	4,246,902	8,659,712	6,998,918	135	1,431,963	131	1,410,594	*	*
FRANKLIN	246	3,542,853	5,810,985	5,125,597	132	1,328,850	121	1,249,122	*	*
FRONTIER	108	1,655,543	5,338,542	3,178,971	64	588,536	62	704,962	0	0
FURNAS	276	3,953,560	7,079,830	6,131,289	120	1,334,835	112	1,146,322	*	*
GAGE	1,030	15,416,869	51,072,680	36,084,926	459	4,733,557	431	4,964,108	*	*
GARDEN	142	1,939,171	3,792,107	3,306,853	54	441,871	53	541,245	0	0
GARFIELD	149	2,215,683	4,341,960	3,754,779	80	830,880	75	761,156	0	0
GOSPER	84	1,408,293	3,473,276	2,455,510	41	513,964	39	415,165	0	0
GRANT	30	461,046	771,014	561,975	14	120,637	14	157,628	0	0
GREELEY	178	2,377,488	4,846,530	4,325,874	101	966,116	95	929,148	*	*
HALL	1,477	23,532,273	88,837,668	69,215,882	647	7,282,502	588	6,932,909	15	148,025
HAMILTON	251	4,030,429	12,898,592	10,077,413	123	1,460,752	112	1,354,686	*	*
HARLAN	219	3,263,298	6,648,319	5,080,705	91	923,662	87	1,017,304	*	*
HAYES	35	451,247	658,894	556,660	17	163,086	16	165,103	0	0
HITCHCOCK	155	2,383,806	4,368,625	3,810,992	77	692,241	74	835,282	*	*
HOLT	583	8,267,195	21,329,259	15,868,116	304	3,143,531	291	2,892,662	*	*
HOOKER	60	836,681	1,625,791	1,420,975	32	281,415	29	311,499	*	*
HOWARD	335	5,039,422	15,203,874	10,261,262	164	1,680,473	163	1,773,334	0	0
JEFFERSON	505	7,246,739	15,980,953	12,541,737	201	2,093,027	183	1,950,851	10	116,869
JOHNSON	287	4,286,914	11,468,010	8,615,420	157	1,576,388	151	1,583,567	0	0
KEARNEY	165	2,540,380	7,131,185	5,706,092	70	656,070	64	727,186	0	0
KEITH	401	6,353,554	18,899,377	12,437,806	200	1,982,971	182	2,131,076	*	*
KEYA PAHA	48	705,711	1,046,943	968,825	29	331,264	28	272,742	0	0
KIMBALL	181	2,773,660	5,738,902	4,855,461	80	809,522	72	904,037	*	*
KNOX	602	8,463,654	16,012,335	13,700,672	273	2,891,557	264	2,608,322	*	*
LANCASTER	4,024	65,159,592	322,457,803	269,501,461	1,797	20,094,620	1,612	18,591,582	95	944,621
LINCOLN	1,052	16,768,250	51,307,904	38,665,479	476	4,919,489	371	4,147,857	98	1,256,088
LOGAN	32	497,574	1,074,139	832,817	18	173,281	18	187,996	0	0
LOUP	43	560,542	968,470	888,329	29	193,006	29	283,921	0	0
MADISON	919	14,112,306	46,153,177	35,484,930	418	4,616,451	399	4,404,033	*	*
MCPHERSON	21	353,715	620,393	468,564	16	170,006	16	157,646	0	0
MERRICK	335	5,214,306	14,619,502	10,309,763	174	1,983,438	165	1,802,793	*	*
MORRILL	292	4,154,452	9,022,845	7,473,091	126	1,257,283	119	1,322,027	*	*
NANCE	228	3,439,545	7,785,345	5,908,768	134	1,344,679	134	1,463,066	0	0
NEMAHA	351	5,286,361	11,610,235	9,197,629	162	1,681,255	156	1,733,360	0	0
NUCKOLLS	311	4,695,300	6,449,892	5,806,275	133	1,372,802	131	1,393,210	0	0
OTOE	583	9,199,713	32,916,160	24,256,471	298	2,949,760	287	3,238,214	*	*
PAWNEE	246	3,591,328	5,341,330	4,475,057	125	1,375,826	119	1,236,859	*	*
PERKINS	124	1,945,335	4,481,238	3,393,870	71	617,899	69	835,199	0	0
PERLPS	264	4,142,833	12,394,099	9,302,227	122	1,134,533	113	1,437,393	*	*
PIERCE	370	5,483,790	16,528,480	11,337,461	191	1,875,029	186	1,933,621	*	*
PLATTE	877	13,958,201	50,808,038	40,500,938	390	4,094,465	374	4,139,283	*	*
POLK	224	3,634,786	9,925,512	7,263,702	122	1,432,915	115	1,296,957	*	*
RED WILLOW	409	6,424,519	16,052,431	12,009,539	176	1,810,508	156	1,842,041	10	121,733
RICHARDSON	602	8,671,218	18,488,132	15,787,955	261	2,552,478	248	2,713,080	*	*
ROCK	125	1,691,883	2,726,305	2,414,699	69	653,948	65	611,227	0	0
SALINE	568	9,236,255	24,472,248	17,280,236	316	3,430,247	309	3,410,750	*	*
SARPY	1,266	21,020,199	111,805,062	93,595,557	633	7,647,830	527	5,837,720	23	196,536
SAUNDERS	737	11,495,170	48,070,356	36,361,561	416	4,381,093	391	4,378,040	*	*
SCOTTS BLUFF	1,568	24,322,554	75,821,613	53,813,771	602	6,360,087	540	6,458,083	*	*
SEWARD	445	7,452,425	26,981,547	21,053,868	230	2,572,808	226	2,624,898	0	0
SHERIDAN	304	4,494,849	7,883,660	6,686,535	144	1,434,556	139	1,469,134	*	*
SHERMAN	250	3,516,962	6,315,420	5,318,798	118	1,098,890	116	1,210,397	*	*
SIOUX	42	564,359	1,271,195	1,108,308	31	220,458	29	304,974	*	*
STANTON	189	2,903,470	8,157,130	5,720,849	102	1,053,346	97	994,154	*	*
THAYER	348	5,238,323	8,527,679	7,330,538	162	1,596,534	155	1,631,882	0	0
THOMAS	37	552,814	871,469	772,662	17	194,533	16	150,931	0	0
THURSTON	177	2,748,638	5,186,240	4,283,405	91	965,254	88	995,955	0	0
VALLEY	306	4,727,461	9,544,235	7,562,750	155	1,618,869	148	1,608,098	0	0
WASHINGTON	439	6,933,681	33,450,661	28,288,610	200	2,113,805	192	2,319,227	*	*
WAYNE	279	4,518,101	13,439,945	9,248,386	158	1,775,553	152	1,672,935	0	0
WEBSTER	263	3,917,591	8,465,491	6,310,750	111	1,303,427	100	1,037,472	*	*
WHEELER	34	424,829	700,730	622,683	15	133,750	14	136,311	0	0
YORK	406	6,427,781	19,407,676	14,089,791	189	2,079,109	184	2,084,775	*	*
OMAHA ²	10,702	169,955,839	697,731,919	583,396,308	4,260	48,537,006	3,807	43,034,432	191	1,776,747
LINCOLN	4,024	65,159,592	322,457,803	269,501,461	1,797	20,094,620	1,612	18,591,582	95	944,621
OTHER	32,171	491,753,652	1,404,092,184	1,063,330,834	15,261	158,913,408	14,371	159,076,203	306	3,422,396
TOTAL	46,897	\$726,869,083	\$2,424,281,906	\$1,916,228,603	21,318	\$227,545,034	19,790	\$220,702,217	592	\$6,143,764

¹ Only positive income is used in the compilation.

² Suppressed to avoid disclosure of confidential information

² "Omaha" refers to Douglas, Sarpy & Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state.

	Nebraska Adjustments		Income from Nebraska Obligations		Medical & Dental Expenses		Medical & Dental Deductions		Household Income	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
ADAMS	*	*	*	*	240	\$1,341,394	237	\$1,095,795	362	\$7,064,172
ANTELOPE	*	*	0	\$0	113	674,567	109	569,881	227	3,744,633
ARTHUR	*	*	*	*	*	*	*	*	12	163,409
BANNER	0	\$0	0	0	10	40,067	*	*	15	249,268
BLAINE	0	0	0	0	*	*	*	*	13	163,052
BOONE	*	*	*	*	112	606,772	105	511,252	170	2,667,334
BOX BUTTE	*	*	*	*	133	743,893	130	621,962	186	3,341,412
BOYD	*	*	*	*	45	276,516	43	231,814	94	1,608,479
BROWN	*	*	*	*	77	403,848	75	336,356	118	1,939,521
BUFFALO	*	*	*	*	281	1,592,994	276	1,320,256	418	7,561,069
BURT	*	*	*	*	144	924,622	143	777,197	203	3,779,756
BUTLER	*	*	*	*	95	659,820	94	566,398	149	2,557,981
CASS	*	*	*	*	177	867,667	170	698,336	257	4,861,952
CEDAR	*	*	*	*	162	1,088,172	156	932,083	280	4,785,070
CHASE	*	*	*	*	63	339,901	61	281,659	90	1,565,755
CHEERY	*	*	0	0	70	386,386	65	323,341	108	1,834,365
CHEYENNE	*	*	*	*	87	477,591	86	395,578	155	2,710,765
CLAY	*	*	*	*	81	417,457	77	340,504	130	2,378,791
COLFAX	*	*	*	*	148	946,168	145	806,614	239	4,214,051
CUMING	*	*	*	*	156	984,768	155	829,623	265	4,594,551
CUSTER	*	*	*	*	218	1,162,993	210	989,381	290	4,812,093
DAKOTA	*	*	0	0	120	636,102	117	520,709	174	3,168,031
DAWES	*	*	0	0	104	584,005	100	481,471	187	3,377,410
DAWSON	*	*	0	0	172	903,427	170	738,587	294	5,349,395
DEUEL	*	*	0	0	23	95,716	21	73,603	47	861,384
DIXON	*	*	0	0	119	584,876	116	481,619	164	2,849,287
DODGE	*	*	*	*	379	2,014,466	364	1,652,093	540	10,159,008
DOUGLAS	39	65,317	24	25,239	2,436	11,083,153	2,298	8,798,464	3,438	66,414,861
DUNDY	*	*	0	0	18	141,513	17	124,066	44	754,707
FILLMORE	*	*	*	*	80	533,407	78	454,214	135	2,363,098
FRANKLIN	*	*	0	0	69	447,816	66	382,250	132	2,201,995
FRONTIER	0	0	*	*	29	178,986	29	148,890	64	1,098,772
FURNAS	*	*	0	0	69	427,671	67	360,100	120	2,144,958
GAGE	*	*	*	*	309	1,807,319	297	1,515,847	459	8,147,855
GARDEN	*	*	*	*	21	126,539	20	111,805	54	850,292
GARFIELD	0	0	*	*	38	306,365	38	274,641	80	1,355,760
GOSPER	0	0	0	0	28	164,980	27	136,609	41	792,493
GRANT	*	*	0	0	*	*	*	*	14	250,631
GREELEY	*	*	0	0	56	365,301	56	311,245	101	1,542,864
HALL	*	*	*	*	418	2,446,277	414	2,023,651	648	12,239,153
HAMILTON	*	*	*	*	85	628,338	84	543,088	123	2,280,441
HARLAN	*	*	*	*	54	329,800	51	275,028	91	1,666,232
HAYES	*	*	*	*	*	*	*	*	17	276,859
HITCHCOCK	*	*	0	0	52	257,799	52	210,452	77	1,339,396
HOLT	13	250,187	*	*	179	1,084,540	173	922,313	306	5,005,818
HOOKER	*	*	0	0	13	130,517	12	117,721	32	513,191
HOWARD	*	*	0	0	89	552,486	89	463,610	166	2,879,719
JEFFERSON	11	189,973	*	*	129	782,952	125	659,230	201	3,493,454
JOHNSON	*	*	*	*	98	562,899	95	472,592	157	2,654,738
KEARNEY	*	*	0	0	46	229,256	45	189,959	70	1,176,317
KEITH	*	*	*	*	140	648,101	135	520,178	200	3,667,150
KEYA PAHA	*	*	0	0	15	127,591	15	111,285	29	495,764
KIMBALL	*	*	0	0	60	298,617	55	243,015	80	1,445,710
KNOX	*	*	0	0	174	1,082,916	170	922,173	273	4,513,444
LANCASTER	33	85,106	20	29,247	1,371	7,290,581	1,323	6,003,184	1,797	33,810,704
LINCOLN	19	593,772	*	*	300	1,849,600	296	1,546,601	476	8,785,777
LOGAN	0	0	0	0	*	*	*	*	18	323,055
LOUP	0	0	0	0	10	58,962	10	49,668	29	385,232
MADISON	*	*	*	*	303	1,854,831	299	1,581,126	420	7,512,926
MCPHERSON	0	0	0	0	*	*	*	*	16	283,427
MERRICK	*	*	*	*	102	651,846	102	545,876	174	3,165,662
MORRILL	*	*	*	*	75	522,193	74	446,356	126	2,164,675
NANCE	*	*	*	*	72	490,325	70	415,566	136	2,339,727
NEMAHA	*	*	*	*	91	558,451	91	467,291	162	2,937,595
NUCKOLLS	*	*	*	*	83	450,020	79	373,196	133	2,378,552
OTOE	*	*	*	*	173	1,046,241	170	877,674	298	5,306,422
PAWNEE	*	*	*	*	75	540,245	75	467,251	125	2,147,843
PERKINS	*	*	*	*	48	281,779	48	239,340	71	1,229,723
PHELPS	*	*	*	*	70	412,464	70	342,698	122	2,208,287
PIERCE	*	*	*	*	101	582,401	100	485,727	191	3,234,497
PLATTE	10	97,388	*	*	238	1,270,040	232	1,039,346	392	7,250,772
POLK	*	*	*	*	81	655,192	79	570,897	122	2,209,091
RED WILLOW	*	*	*	*	109	543,720	105	438,274	176	3,329,483
RICHARDSON	*	*	0	0	163	894,532	153	745,411	263	4,585,887
ROCK	*	*	0	0	34	207,151	34	183,551	69	1,062,788
SALINE	*	*	*	*	224	1,344,398	218	1,125,951	316	5,756,296
SARPY	10	32,179	*	*	438	1,953,352	402	1,541,737	633	12,171,757
SAUNDERS	*	*	*	*	277	1,643,840	266	1,382,814	417	7,447,221
SCOTTS BLUFF	*	*	0	0	323	1,803,938	320	1,464,521	603	11,368,406
SEWARD	*	*	*	*	151	962,008	147	807,639	230	4,332,966
SHERIDAN	*	*	0	0	84	443,330	83	364,332	144	2,483,215
SHERMAN	0	0	0	0	52	319,178	52	269,133	118	2,034,097
SIOUX	*	*	0	0	15	88,258	15	77,731	31	428,612
STANTON	*	*	0	0	61	309,942	59	254,240	102	1,742,015
THAYER	*	*	0	0	96	682,658	93	592,649	162	2,716,010
THOMAS	0	0	0	0	*	*	*	*	17	304,001
THURSTON	0	0	0	0	49	303,250	48	252,834	91	1,647,199
VALLEY	0	0	0	0	79	511,750	79	429,586	155	2,726,110
WASHINGTON	10	166,488	*	*	175	970,237	171	809,204	200	3,714,123
WAYNE	*	*	*	*	108	647,354	106	541,636	158	2,855,456
WEBSTER	*	*	*	*	61	330,148	61	267,188	111	2,096,212
WHEELER	*	*	0	0	*	*	*	*	15	230,392
YORK	*	*	*	*	128	735,578	125	612,341	190	3,529,692
OMAHA ²	59	263,984	34	37,276	3,049	14,006,742	2,871	11,149,405	4,271	82,300,740
LINCOLN	33	85,106	20	29,247	1,371	7,290,581	1,323	6,003,184	1,797	33,810,704
OTHER	305	5,345,130	84	122,989	9,493	55,744,902	9,261	46,638,141	15,280	272,052,130
TOTAL	397	\$5,694,220	138	\$189,512	13,913	\$77,042,225	13,455	\$63,790,730	21,348	\$388,163,574

* Suppressed to avoid disclosure of confidential information

² "Omaha" refers to Douglas, Sarpy, and Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state.

TABLE 6 — HOMESTEAD EXEMPTION PROGRAM BY COUNTIES
Applicants who DID NOT FILE a 2000 Federal Income Tax Return

County	Wages & Salaries Number	Wages & Salaries Amount	Social Security Income Number	Social Security Income Amount	Tier I Railroad Income Number	Tier I Railroad Income Amount	Pensions & Annuities Number	Pensions & Annuities Amount	Taxable Pensions & Annuities Number	Taxable Pensions & Annuities Amount
ADAMS	47	\$161,352	492	\$5,784,162	23	\$194,508	84	\$295,537	199	\$646,774
ANTELOPE	22	102,384	210	2,139,357	*	*	0	128,379	49	132,764
ARTHUR	0	0	*	*	0	0	0	0	*	*
BANNER	0	0	*	*	0	0	0	0	0	0
BLAINE	*	0	*	*	0	0	0	0	*	*
BOONE	17	70,607	156	1,463,482	*	*	13	64,046	21	62,049
BOX BUTTE	14	30,391	184	1,991,463	35	357,844	25	110,647	58	211,490
BOYD	*	*	90	809,042	0	0	*	*	12	63,296
BROWN	11	42,239	111	1,104,751	*	*	*	*	15	64,971
BUFFALO	45	220,600	459	5,234,101	15	121,822	51	168,666	155	480,161
BURT	21	106,105	197	2,157,967	*	*	18	53,152	35	107,337
BUTLER	23	63,154	157	1,596,830	*	*	29	85,547	43	100,104
CASS	27	80,127	288	3,357,494	27	270,051	87	295,887	134	429,846
CEDAR	29	111,456	225	2,153,302	*	*	17	61,452	30	113,781
CHASE	16	61,575	94	971,315	*	*	*	*	20	45,684
CHERRY	12	40,053	127	1,280,088	*	*	16	49,242	22	66,232
CHEYENNE	19	61,481	175	1,905,146	*	*	27	133,626	44	193,604
CLAY	19	63,971	136	1,580,511	*	*	23	67,822	34	100,443
COLFAX	18	35,933	206	2,137,219	*	*	19	51,048	27	83,457
CUMING	16	49,689	175	1,878,651	*	*	15	67,561	25	79,427
CUSTER	33	107,684	275	2,861,988	10	60,351	34	124,984	74	262,414
DAKOTA	26	113,464	275	3,242,314	*	*	67	232,063	74	260,749
DAWES	*	*	173	1,810,538	16	147,982	*	*	25	83,963
DAWSON	39	114,796	373	4,362,428	10	99,858	76	237,765	106	303,422
DEUEL	*	*	54	622,216	*	*	*	*	11	26,954
DIXON	20	89,208	155	1,544,579	*	*	21	151,775	34	142,651
DODGE	72	204,017	647	7,973,554	22	187,895	178	738,515	285	1,008,344
DOUGLAS	355	1,810,411	5,233	61,201,290	283	2,283,993	1,367	5,475,481	2,229	8,410,390
DUNDY	*	*	59	606,791	*	*	*	*	13	36,751
FILLMORE	15	45,975	135	1,438,283	*	*	16	46,569	29	84,291
FRANKLIN	13	44,546	109	1,129,417	*	*	*	*	22	71,249
FRONTIER	*	*	43	462,066	*	*	*	*	11	42,624
FURNAS	19	57,303	146	1,538,999	*	*	21	79,660	32	108,719
GAGE	56	203,800	550	6,118,364	13	128,911	108	357,870	191	507,104
GARDEN	*	*	83	856,000	*	*	12	27,897	17	42,371
GARFIELD	11	36,970	69	641,851	*	*	12	50,993	16	43,399
GOSPER	*	*	40	484,796	0	0	*	*	11	36,887
GRANT	*	*	15	156,644	*	*	*	*	*	*
GREELEY	*	*	78	740,469	0	0	*	*	*	*
HALL	86	315,322	777	9,306,045	43	305,591	67	240,068	230	831,416
HAMILTON	20	74,057	125	1,376,360	*	*	19	58,332	43	131,394
HARLAN	*	*	122	1,307,247	*	*	16	55,018	34	127,835
HAYES	*	*	17	149,410	0	0	*	*	*	*
HITCHCOCK	*	*	75	886,811	*	*	*	*	18	56,956
HOLT	29	117,830	272	2,666,565	*	*	29	68,445	45	146,161
HOOVER	*	*	28	272,311	0	0	*	*	*	*
HOWARD	12	44,760	162	1,660,889	*	*	12	47,942	22	70,485
JEFFERSON	35	96,658	282	2,924,754	17	200,782	43	174,435	82	203,422
JOHNSON	10	26,778	129	1,322,455	*	*	24	127,117	37	124,532
KEARNEY	*	*	94	1,119,703	*	*	16	47,071	28	77,019
KEITH	17	58,982	196	2,348,224	*	*	36	107,280	65	207,008
KEYA PAHA	*	*	19	175,693	0	0	0	0	*	*
KIMBALL	11	42,813	96	1,151,900	*	*	16	40,514	24	65,912
KNOX	28	129,520	325	3,129,506	*	*	39	120,346	60	158,790
LANCASTER	198	653,477	2,080	25,382,802	128	1,127,984	679	2,579,790	963	3,291,912
LINCOLN	45	178,181	478	5,202,808	143	1,479,060	141	552,701	235	857,111
LOGAN	*	*	12	114,572	*	*	*	*	*	*
LOUP	*	*	13	136,329	*	*	*	*	*	*
MADISON	37	115,393	487	5,508,556	*	*	102	377,308	151	476,007
MCPHERSON	0	0	*	*	0	0	*	*	*	*
MERRICK	18	47,112	160	1,728,043	*	*	22	73,448	32	103,120
MORRILL	31	95,883	164	1,671,698	*	*	18	62,115	27	87,462
NANCE	*	*	91	924,316	0	0	14	51,172	22	73,256
NEMAHA	20	83,529	183	1,869,690	*	*	48	155,486	58	189,226
NUCKOLLS	15	41,186	174	1,891,066	*	*	30	106,672	50	163,414
OTOE	28	106,880	277	3,123,803	*	*	46	154,672	86	301,440
PAWNEE	11	63,097	121	1,166,870	*	*	11	25,554	22	67,443
PERKINS	*	*	53	634,644	0	0	*	*	*	*
PHELPS	15	53,551	141	1,650,799	*	*	30	84,867	37	99,293
PIERCE	15	74,824	177	1,804,543	*	*	22	65,365	37	129,225
PLATTE	45	134,738	478	5,331,782	14	109,211	91	261,251	171	457,364
POLK	18	61,535	101	1,155,698	*	*	*	*	17	62,881
RED WILLOW	18	67,675	224	2,517,358	10	108,622	31	135,060	65	190,814
RICHARDSON	21	71,095	317	3,343,627	18	155,953	50	199,618	72	247,125
ROCK	*	*	57	504,417	*	*	10	23,263	12	34,366
SALINE	30	116,717	246	2,803,894	*	*	55	182,589	86	241,271
SARPY	51	190,977	578	7,027,457	28	293,123	161	671,960	277	1,043,772
SAUNDERS	25	96,815	299	3,220,222	11	105,154	42	157,578	75	263,832
SCOTTS BLUFF	65	265,425	918	10,759,672	11	98,480	199	621,257	250	817,560
SEWARD	29	96,232	208	2,455,883	*	*	47	198,684	70	238,518
SHERIDAN	11	33,130	160	1,742,864	0	0	18	83,495	27	103,194
SHERMAN	15	52,173	127	1,180,689	*	*	18	65,166	23	88,134
SIOUX	*	*	11	121,714	0	0	*	*	*	*
STANTON	10	32,427	83	921,350	*	*	18	72,851	23	100,429
THAYER	35	143,179	184	2,038,155	*	*	15	50,448	27	93,738
THOMAS	*	*	17	187,723	*	*	*	*	*	*
THURSTON	12	45,851	83	904,198	0	0	12	51,120	19	77,900
VALLEY	17	55,148	152	1,622,909	0	0	18	41,426	21	56,806
WASHINGTON	32	181,352	235	2,790,547	*	*	43	142,726	77	217,649
WAYNE	12	52,730	121	1,344,984	*	*	21	64,714	35	107,556
WEBSTER	17	69,177	149	1,541,658	*	*	17	77,128	32	111,680
WHEELER	*	*	18	165,451	0	0	*	*	*	*
YORK	20	48,344	213	2,472,359	*	*	45	142,267	64	196,401
OMAHA ¹	438	2,182,740	6,046	71,019,295	315	2,609,456	1,571	6,290,166	2,583	9,671,811
LINCOLN	198	653,477	2,080	25,382,802	128	1,127,984	679	2,579,790	963	3,291,912
OTHER	1,642	5,918,033	16,196	177,895,199	631	5,722,526	2,618	9,351,037	4,458	14,458,103
TOTAL	2,278	\$8,754,250	24,322	\$274,297,296	1,074	\$9,459,966	4,868	\$18,220,993	8,004	\$27,421,826

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¹ "Omaha" refers to Douglas, Sarpy, and Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state.

Applicants who DID NOT FILE a 2000 Federal Income Tax Return

	IRA Distributions		Taxable IRA Distribution		Tax Exempt Interest		Taxable Interest		Other Income	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
ADAMS	36	\$96,187	59	\$163,654	26	\$54,492	278	\$626,173	36	\$102,525
ANTELOPE	8	46,464	10	45,024			102	230,363	21	56,743
ARTHUR	0	0	0	0	0	0	0	0	0	0
BANNER					0	0				
BLAINE	0	0	0	0	*	*	102	6,261	0	0
BOONE	*	*	12	40,215	*	*	75	194,221	13	31,851
BOX BUTTE	*	*	13	33,554	*	*	105	226,912	*	*
BOYD	*	*	*	*	*	*	44	130,142	14	69,471
BROWN	*	*	12	35,016	*	*	74	206,846	*	*
BUFFALO	20	48,109	38	96,546	19	37,032	250	538,268	50	152,591
BURT	12	58,744	14	64,135	*	*	100	265,922	19	48,822
BUTLER	*	*	10	25,878	*	*	102	188,302	20	78,046
CASS	30	81,818	40	105,988	19	24,198	177	354,687	37	102,658
CEDAR	14	35,227	18	46,053	16	28,787	132	313,708	36	136,830
CHASE	*	*	*	*	*	*	47	147,495	*	*
CHERRY	10	30,938	12	31,540	*	*	54	145,149	*	*
CHEYENNE	*	*	19	50,723	*	*	116	278,219	16	46,551
CLAY	12	33,888	15	41,672	10	27,603	75	184,441	12	32,054
COLFAX	18	35,716	25	53,866	11	51,858	145	368,270	25	70,862
CUMING	10	27,071	23	52,515	11	35,857	116	273,536	20	65,498
CUSTER	18	37,548	26	61,093	14	17,519	165	463,452	31	108,248
DAKOTA	36	79,285	40	94,536	*	*	129	254,811	28	95,548
DAWES	*	*	*	*	*	*	90	252,580	10	30,716
DAWSON	44	122,486	50	125,609	15	22,479	229	503,963	30	118,752
DEUEL	*	*	*	*	*	*	25	51,856	*	*
DIXON	14	38,863	20	50,376	*	*	94	169,914	23	93,925
DODGE	70	208,155	107	277,843	48	105,016	387	797,266	67	210,180
DOUGLAS	475	1,159,286	620	1,462,082	188	344,441	2,432	5,108,452	302	691,030
DUNDY	*	*	*	*	*	*	35	76,813	*	*
FILLMORE	12	26,342	19	52,663	*	*	95	254,923	25	85,327
FRANKLIN	*	*	10	17,906	*	*	46	133,904	10	29,126
FRONTIER	*	*	*	*	*	*	20	32,967	*	*
FURNAS	*	*	10	16,357	*	*	64	140,190	22	65,084
GAGE	35	111,308	45	133,287	28	50,669	332	642,358	49	132,412
GARDEN	*	*	*	*	*	*	36	101,332	*	*
GARFIELD	*	*	*	*	*	*	50	126,892	*	*
GOSPER	*	*	*	*	*	*	25	69,638	*	*
GRANT	*	*	*	*	0	0	11	24,234	*	*
GREELEY	*	*	*	*	*	*	41	117,197	*	*
HALL	37	113,182	89	242,439	43	86,254	490	1,116,116	59	163,259
HAMILTON	14	47,568	21	68,021	*	*	84	175,849	15	29,514
HARLAN	*	*	*	*	*	*	52	103,773	*	*
HAYES	0	0	0	0	0	0	*	*	*	*
HITCHCOCK	*	*	*	*	*	*	41	115,175	*	*
HOLT	17	50,054	25	73,429	17	45,626	137	355,895	44	117,702
HOOVER	*	*	*	*	*	*	11	20,039	*	*
HOWARD	*	*	10	29,625	*	*	89	268,532	18	92,882
JEFFERSON	18	81,666	31	82,553	10	23,440	172	372,015	31	79,958
JOHNSON	*	*	10	27,198	*	*	85	184,370	26	57,023
KEARNEY	*	*	10	35,957	*	*	56	127,042	*	*
KEITH	21	75,678	25	94,057	13	23,706	105	172,979	16	25,728
KEYA PAHA	0	0	0	0	*	*	11	29,606	*	*
KIMBALL	*	*	*	*	*	*	55	100,799	13	24,112
KNOX	21	42,546	29	67,632	14	30,985	193	493,671	41	154,537
LANCASTER	254	660,818	343	837,144	87	131,187	1,385	2,954,471	208	552,442
LINCOLN	32	83,381	51	130,861	23	31,226	355	656,218	42	112,576
LOGAN	0	0	0	0	0	0	10	19,191	*	*
LOUP	0	0	0	0	*	*	*	*	0	0
MADISON	49	143,788	66	183,589	14	32,932	314	732,708	47	158,308
MCPHERSON	0	0	0	0	0	0	*	*	0	0
MERRICK	14	30,567	18	37,159	*	*	86	160,841	19	65,104
MORRILL	*	*	10	26,809	*	*	63	172,367	*	*
NANCE	*	*	*	*	*	*	51	104,003	*	*
NEMAHA	*	*	14	25,837	25	39,652	64	141,274	20	58,337
NUCKOLLS	11	41,540	15	46,217	*	*	99	259,730	14	43,620
OTOE	20	50,580	30	71,964	24	55,854	155	358,760	31	84,483
PAWNEE	*	*	*	*	*	*	58	143,719	17	43,813
PERKINS	*	*	*	*	*	*	33	63,863	*	*
PHELPS	5	35,284	18	40,717	*	*	81	187,157	12	20,651
PIERCE	5	58,781	21	79,428	*	*	106	262,876	18	56,501
PLATTE	42	104,228	68	162,308	23	37,090	343	810,851	54	161,424
POLK	*	*	*	*	*	*	55	147,393	11	41,290
RED WILLOW	15	34,481	25	73,978	*	*	141	309,480	29	76,469
RICHARDSON	15	45,251	22	53,513	10	23,780	190	477,765	29	57,046
ROCK	*	*	*	*	12	30,276	17	39,257	*	*
SALINE	20	58,140	34	106,998	19	43,671	173	446,303	35	116,979
SARPY	63	170,095	81	213,873	22	31,729	354	680,406	47	105,259
SAUNDERS	20	64,977	23	65,722	16	32,896	174	414,633	39	161,578
SCOTTS BLUFF	52	153,836	60	178,644	24	78,263	507	1,248,631	54	176,412
SEWARD	13	47,900	23	78,840	15	20,731	136	310,456	30	129,345
SHERIDAN	12	39,917	14	30,149	10	26,915	74	179,894	18	54,860
SHERMAN	*	*	*	*	*	*	72	192,874	*	*
SIOUX	0	0	0	0	0	0	*	*	*	*
STANTON	*	*	*	*	*	*	42	96,901	11	26,639
THAYER	10	25,327	17	43,269	*	*	107	266,478	18	53,176
THOMAS	*	*	*	*	*	*	*	*	*	*
THURSTON	*	*	*	*	*	*	47	141,511	*	*
VALLEY	12	20,508	16	32,516	*	*	106	280,832	19	69,218
WASHINGTON	29	73,113	45	110,306	13	19,807	148	300,064	25	67,888
WAYNE	10	23,727	13	31,468	*	*	82	206,357	10	39,539
WEBSTER	*	*	*	*	*	*	73	175,263	10	38,868
WHEELER	0	0	0	0	*	*	*	*	*	*
YORK	26	73,529	37	122,506	12	46,263	139	299,933	24	99,219
OMAHA ¹	567	1,402,494	746	1,786,261	223	395,976	2,934	6,088,923	374	864,177
LINCOLN	254	660,818	343	837,144	87	131,187	1,385	2,954,471	208	552,442
OTHER	1,114	3,169,816	1,613	4,362,785	782	1,727,607	9,441	21,911,728	1,652	5,203,884
TOTAL	1,935	\$5,233,128	2,702	\$6,986,190	1,092	\$2,254,770	13,760	\$30,955,122	2,234	\$6,620,503

* Suppressed to avoid disclosure of confidential information

¹ "Omaha" refers to Douglas, Sarpy, and Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state.

TABLE 6 — HOMESTEAD EXEMPTION PROGRAM BY COUNTIES (CONT.)
Applicants who DID NOT FILE a 2000 Federal Income Tax Return

	Medical & Dental Expenses		Medical & Dental Deductions		Household Income ²	
	Number	Amount	Number	Amount	Number	Amount
ADAMS	141	\$697,038	137	\$577,273	512	\$7,168,131
ANTELOPE	58	254,269	56	213,217	213	2,535,517
ARTHUR	*	*	*	*	*	*
BANNER	*	*	*	*	*	*
BLAINE	*	*	*	*	*	*
BOONE	45	185,260	41	157,785	159	1,769,257
BOX BUTTE	70	410,628	65	358,546	205	2,598,651
BOYD	12	59,677	12	50,969	91	1,053,997
BROWN	36	108,186	32	84,223	115	1,420,185
BUFFALO	147	666,594	138	553,399	476	6,329,663
BURT	66	339,633	64	290,823	200	2,546,557
BUTLER	41	164,046	40	136,451	162	1,956,580
CASS	120	432,919	112	340,874	306	4,383,451
CEDAR	51	187,432	50	154,186	228	2,751,933
CHASE	28	119,016	26	100,748	94	1,148,917
CHERRY	32	150,811	29	128,220	129	1,537,566
CHEYENNE	39	196,058	38	161,378	183	2,479,064
CLAY	53	244,771	50	205,019	139	1,883,705
COLFAX	57	241,001	53	200,708	209	2,596,309
CUMING	35	146,889	35	120,284	178	2,322,889
CUSTER	102	362,302	95	291,468	285	3,651,138
DAKOTA	113	492,697	112	408,986	280	3,740,077
DAWES	37	153,095	37	123,788	188	2,264,356
DAWSON	101	423,208	95	348,564	385	5,318,317
DEUEL	*	*	*	*	56	747,782
DIXON	66	253,362	60	213,330	158	1,956,265
DODGE	271	1,181,275	257	960,167	669	9,819,642
DOUGLAS	2,113	7,274,866	1,938	5,762,413	5,424	75,587,098
DUNDY	15	65,106	14	54,953	59	705,518
FILLMORE	31	177,756	30	151,563	141	1,883,804
FRANKLIN	25	146,619	24	127,541	113	1,343,327
FRONTIER	12	59,397	11	49,460	44	556,771
FURNAS	46	182,730	43	153,010	153	1,808,602
GAGE	198	792,313	184	649,414	561	7,269,014
GARDEN	*	*	*	*	84	1,088,879
GARFIELD	10	32,957	*	*	69	859,923
GOSPER	12	37,361	11	27,358	41	615,800
GRANT	12	43,008	11	35,149	16	210,415
GREELEY	19	165,841	18	152,451	79	834,624
HALL	247	1,328,553	239	1,122,871	806	11,293,120
HAMILTON	49	200,427	49	162,256	130	1,756,276
HARLAN	30	140,880	30	117,421	123	1,597,066
HAYES	*	*	*	*	17	174,388
HITCHCOCK	33	137,108	32	113,263	77	1,044,410
HOLT	88	330,821	85	273,594	276	3,261,377
HOOKE	*	*	*	*	28	323,490
HOWARD	31	111,138	28	88,038	167	2,159,702
JEFFERSON	78	281,096	73	224,240	296	3,753,285
JOHNSON	37	182,386	36	156,565	131	1,632,176
KEARNEY	34	141,961	32	114,178	95	1,364,063
KEITH	81	337,187	74	278,700	198	2,686,404
KEYA PAHA	*	*	*	*	19	209,947
KIMBALL	32	125,669	30	103,908	100	1,327,950
KNOX	86	313,400	75	257,079	328	3,950,209
LANCASTER	1,084	4,432,909	1,047	3,634,361	2,179	31,348,888
LINCOLN	172	806,700	169	662,716	577	7,988,671
LOGAN	*	*	*	*	13	174,518
LOUP	*	*	*	*	14	175,310
MADISON	188	813,611	179	675,412	497	6,599,381
MCPHERSON	*	*	*	*	*	*
MERRICK	51	190,329	46	154,689	163	2,048,644
MORRILL	32	173,299	29	147,884	166	1,989,777
NANCE	21	134,185	21	117,022	91	1,099,818
NEMAHA	34	103,088	28	80,059	186	2,348,766
NUCKOLLS	48	215,626	43	178,505	176	2,316,747
OTOE	75	336,665	70	276,688	284	3,893,291
PAWNEE	29	106,115	26	87,510	123	1,443,485
PERKINS	16	69,712	16	56,455	53	715,612
PHELPS	38	165,130	37	135,965	142	1,935,463
PIERCE	55	221,452	51	181,408	178	2,249,293
PLATTE	142	602,673	135	493,178	484	6,731,964
POLK	26	110,374	23	89,097	104	1,425,695
RED WILLOW	71	303,181	70	249,953	230	3,095,036
RICHARDSON	90	416,567	89	349,697	331	4,085,330
ROCK	*	*	*	*	57	629,095
SALINE	109	511,972	102	429,231	250	3,479,958
SARPY	252	936,954	236	741,258	605	8,848,442
SAUNDERS	112	383,501	101	307,427	310	4,047,949
SCOTTS BLUFF	154	813,735	153	669,868	934	12,954,148
SEWARD	73	327,498	70	266,898	213	3,119,459
SHERIDAN	44	200,969	41	169,809	160	2,011,634
SHERMAN	20	79,008	18	63,630	128	1,482,865
SIOUX	*	*	*	*	11	142,236
STANTON	27	115,479	24	93,791	87	1,161,455
THAYER	52	212,748	49	171,346	187	2,522,313
THOMAS	*	*	*	*	19	248,813
THURSTON	22	148,823	21	130,704	84	1,113,683
VALLEY	34	174,890	34	147,650	152	2,001,350
WASHINGTON	136	662,429	134	562,408	237	3,219,559
WAYNE	48	171,446	46	137,032	122	1,662,645
WEBSTER	43	196,926	38	165,125	152	1,821,379
WHEELER	*	*	*	*	18	194,436
YORK	93	516,659	90	444,913	215	2,898,089
OMAHA ¹	2,501	8,874,249	2,308	7,066,078	6,266	87,655,100
LINCOLN	1,084	4,432,909	1,047	3,634,361	2,179	31,348,888
OTHER	4,906	21,636,443	4,644	17,923,031	16,702	219,760,664
TOTAL	8,491	\$34,943,601	7,999	\$28,623,470	25,147	\$338,764,652

* Suppressed to avoid disclosure of confidential information

¹ "Omaha" refers to Douglas, Sarpy, and Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state.

² Only positive income is used in the compilation.

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INDEX

A		L	
Alcoholic Beverages Tax	8, 73-75	Legislation, 1999 Revenue Related	5-7
Aircraft Fuels Tax	8, 88	Litter Fee	10, 81
C		Local Option Revenue Act	8, 35, 67
Charitable Gaming Taxes	8, 79	Lodging Tax	10
Bingo, Lottery and Raffle Tax	8, 79	Counties	85
Lottery and Raffle Tax	8, 79	State	84
Chronology of Tax Rates		M	
Alcoholic Beverages	74	Marijuana and Controlled Substances Tax	10
City Sales	68	Mechanical Amusement Devices Tax	10, 80
Lodging	85	Minimum Tax	31
Motor Fuels	90	Miscellaneous Tax Receipts	71, 73
Pari-mutuel	78	Motor Fuels Taxes	10
Sales	15	Aircraft	88
State Income	15	Compressed Fuel	89
Cigarette Tax	9, 76-77	Diesel	88
Conservation Tax	12, 81	Gasohol	86
Corporation Income Tax	9	Gasoline	86
Analysis of Tax Returns	34	Rates	90
Cash Receipts	33	N	
Rates	15-18	Net Taxable Sales	
Corporation Occupation Tax	9, 73	Business Classification	43-66
Credits, Income Tax	17, 20-21, 31	County and City	37-41
D		Motor Vehicle	42
Documentary Stamp Tax	9, 73	O	
E		Oil and Gas Severance Tax	12, 80
Estate Tax	12, 73	Organization and Qualification Fees	11
F		P	
Fertilizer Fee	9, 73, 82	Pari-mutuel Wagering Tax	11, 73, 78
Fiduciary Income Tax	18	Petroleum Release Remedial Action Fee	11, 89
Financial Institution Tax	8, 18, 34	R	
Fire Marshall Tax	9	Revenue Collections, Total	5
Food Sales Tax Credit	15	Revenue Sources, State	8-13
Food Sales Tax Exemption	35	S	
G		Sales and Use Tax	8, 35-36
Generation-Skipping Transfer Tax	12	Business Classification	43-66
H		Cash Receipts	69
Homestead Exemption	14, 91-101	Rates	15
Disabled Individuals, Veterans and Homes ...	95-96	Returned to Municipalities	67
Homestead Exemption Program by County .	97-101	Severance Tax	12, 80
Qualified Owner Occupant	91-94	State Aid to Counties	14
I		State Funds Distributed to Local Government	
Income Tax Report	17-18	Subdivisions	14
Individual Income Tax	8, 17	T	
Adjustments to Resident Tax Returns	30	Tire Fee	12, 82
Cash Receipts	33	Tobacco Products Tax	12, 77
Farmers, Ranchers, and Fishermen	22	Transfer Tax	12, 73
Liability Statistics	23-31	U	
Rates	15, 17	Uranium Severance Tax	12
Statistics by County	20-21	W	
Tax Credits	17, 32	Waste Reduction and Recycling Fee	13, 83
Insurance Premium Tax	9, 14, 73	Withholding Income Tax Rate	15

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